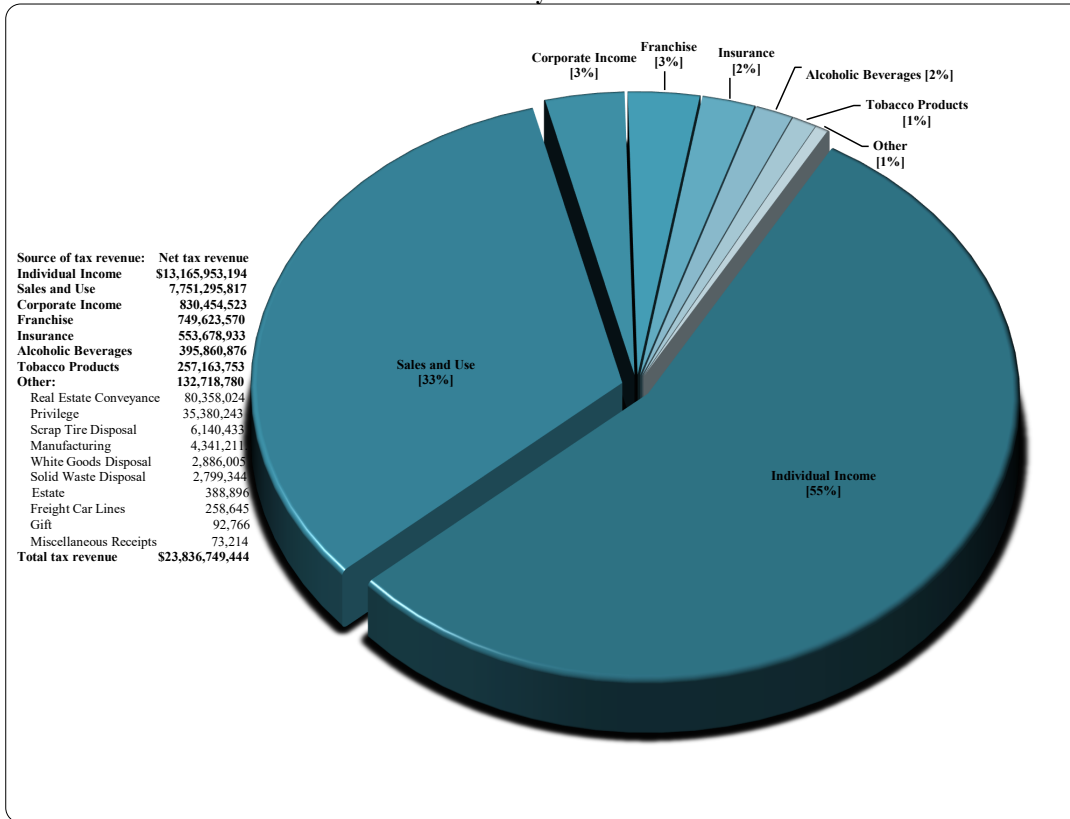


Statistical Abstract of North Carolina Taxes

2019

Advance Edition

State General Fund Tax Revenues by Source: Fiscal Year 2018-2019



NCDOR

Financial Services Division
Revenue Research Section

Statistical Abstract of North Carolina Taxes 2019

Advance Edition

INTRODUCTION

The *Statistical Abstract of North Carolina Taxes* provides statistics concerning taxes imposed under the Revenue Laws of North Carolina. It is designed to give legislators, tax professionals, researchers, and other interested citizens of North Carolina information about the amount of taxes collected, classifications of taxpayers, and the geographic distribution of taxes. The *Statistical Abstract* includes both historical series of data and detailed reports for the most recent fiscal or tax year available. It was prepared by the Department of Revenue's Financial Services Division, Revenue Research Section, based primarily on data recorded from individual and business tax forms in the Department's data systems.

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PART I. TAXES AND NORTH CAROLINA GROSS DOMESTIC PRODUCT

TABLE 1. STATE IMPOSED TAXES AS A PERCENTAGE OF NORTH CAROLINA GDP

Fiscal year	NC GDP† [current dollars] [calendar year basis]		State imposed tax collections [July - June (fiscal year basis)]								State imposed taxes as percent of NC GDP
	Amount [\$]	YoY percent change %	General tax collections			Unemployment tax collections			State imposed tax collections amount [\$]	YoY percent change %	
			Amount [\$]	YoY percent change %	as percent of NC GDP	Amount [\$]	YoY percent change %	as percent of NC GDP			
2004-2005..	328,037,600,000	6.05%	17,951,338,614	10.86%	5.47%	1,109,594,315	31.48%	0.34%	19,060,932,930	11.88%	5.81%
2005-2006..	352,394,500,000	7.43%	19,750,453,206	10.02%	5.60%	974,219,095	-12.20%	0.28%	20,724,672,301	8.73%	5.88%
2006-2007..	383,522,300,000	8.83%	21,693,543,544	9.84%	5.66%	943,707,097	-3.13%	0.25%	22,637,250,640	9.23%	5.90%
2007-2008..	396,347,600,000	3.34%	21,841,282,932	0.68%	5.51%	924,770,620	-2.01%	0.23%	22,766,053,552	0.57%	5.74%
2008-2009..	413,363,300,000	4.29%	19,587,322,067	-10.32%	4.74%	854,488,282	-7.60%	0.21%	20,441,810,349	-10.21%	4.95%
2009-2010..	406,477,400,000	-1.67%	20,595,809,986	5.15%	5.07%	814,236,345	-4.71%	0.20%	21,410,046,331	4.74%	5.27%
2010-2011..	415,206,400,000	2.15%	21,464,738,702	4.22%	5.17%	1,000,330,096	22.86%	0.24%	22,465,068,798	4.93%	5.41%
2011-2012..	427,205,600,000	2.89%	21,766,906,777	1.41%	5.10%	1,258,724,812	25.83%	0.29%	23,025,631,589	2.50%	5.39%
2012-2013..	439,571,000,000	2.89%	22,807,425,837	4.78%	5.19%	1,277,126,110	1.46%	0.29%	24,084,551,946	4.60%	5.48%
2013-2014..	455,521,600,000	3.63%	22,418,023,662	-1.71%	4.92%	1,378,171,071	7.91%	0.30%	23,796,194,734	-1.20%	5.22%
2014-2015..	475,994,600,000	4.49%	23,918,573,851	6.69%	5.02%	1,388,047,810	0.72%	0.29%	25,306,621,661	6.35%	5.32%
2015-2016..	503,628,800,000	5.81%	24,920,017,610	4.19%	4.95%	1,251,892,070	-9.81%	0.25%	26,171,909,680	3.42%	5.20%
2016-2017..	519,122,100,000	3.08%	25,432,395,151	2.06%	4.90%	1,048,249,845	-16.27%	0.20%	26,480,644,997	1.18%	5.10%
2017-2018..	538,401,600,000	3.71%	26,393,675,076	3.78%	4.90%	679,406,437	-35.19%	0.13%	27,073,081,513	2.24%	5.03%
2018-2019..	563,690,500,000	4.70%	27,807,566,735	5.36%	4.93%	524,222,968	-22.84%	0.09%	28,331,789,703	4.65%	5.03%

The gross state product (GSP) series was renamed to gross domestic product (GDP) by state series effective with the Bureau of Economic Analysis October 2006 release. Discontinuity exists in the GDP by state series beginning with 1997 when the data basis changed from SIC industry definitions to NAICS industry definitions. Data discontinuity may affect both the levels and computed growth rates of the GDP by state estimates.

† Measure of the market value of the final goods and services produced by the labor and property within the State.

State imposed taxes include all taxes imposed under Chapter 105 of the Revenue Laws of North Carolina including the 3% highway use tax, 3% motor vehicle lease tax, motor fuels taxes (including gasoline and oil inspection fees), related taxes imposed under other statutes, and payroll (unemployment insurance) taxes imposed under Chapter 96 of the North Carolina General Statutes. Motor vehicle registrations, driver licenses, and various other state licenses and fees are excluded. Tax amounts are net collections before deduction of local shares, certain reimbursements to local governments, and transfers to special funds. Sources: U.S. Bureau of Economic Analysis, *SAGDPI Gross Domestic Product (GDP) Summary, Annual by State*, November 7, 2019 release; North Carolina Employment Security Commission, Unemployment taxes.

Figure 1.1 North Carolina GDP Compared to State Tax Revenue

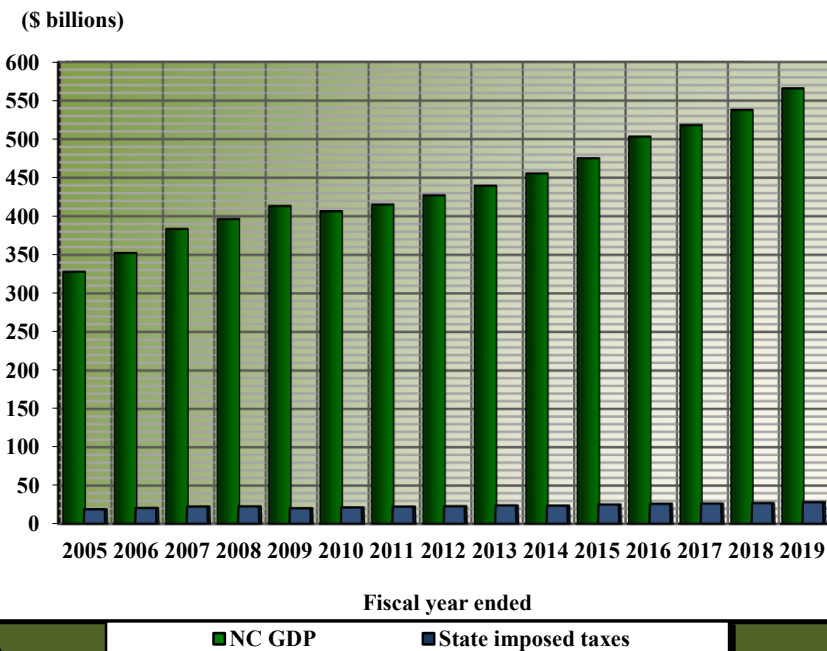
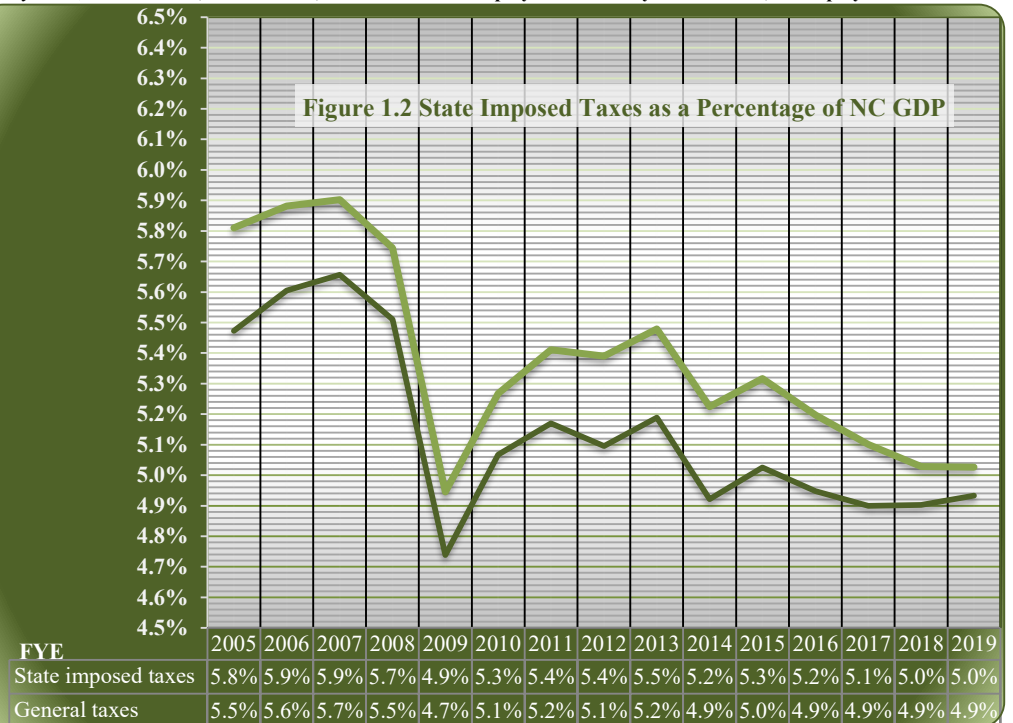


Figure 1.2 State Imposed Taxes as a Percentage of NC GDP

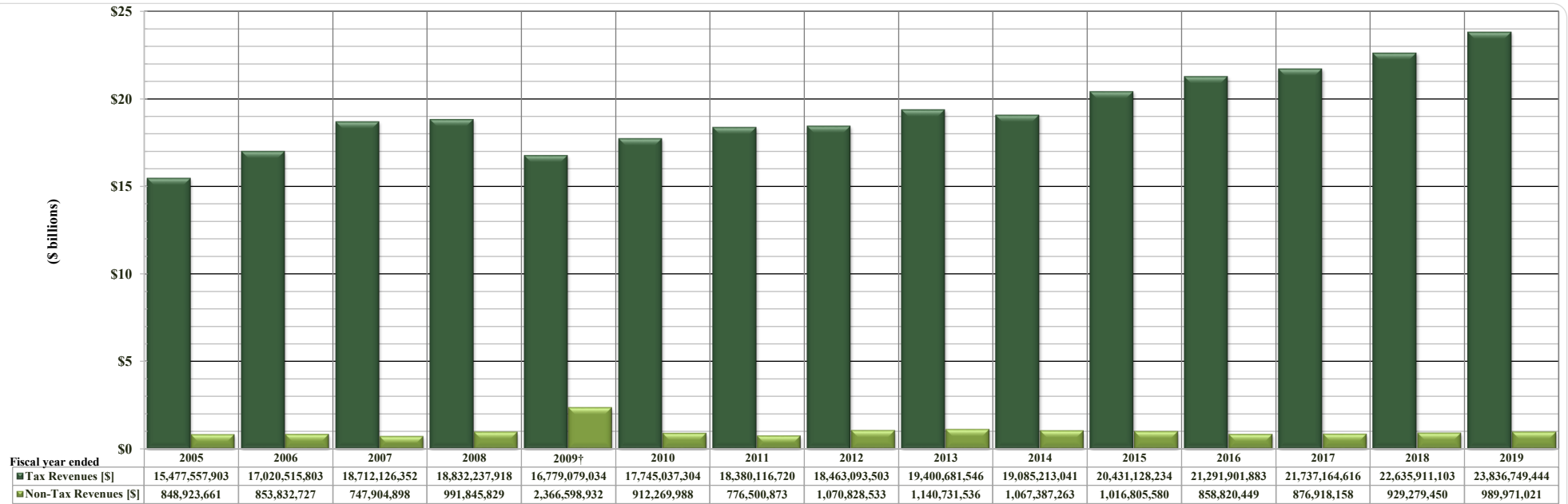


PART II. SUMMARY OF STATE GENERAL FUND REVENUE COLLECTIONS

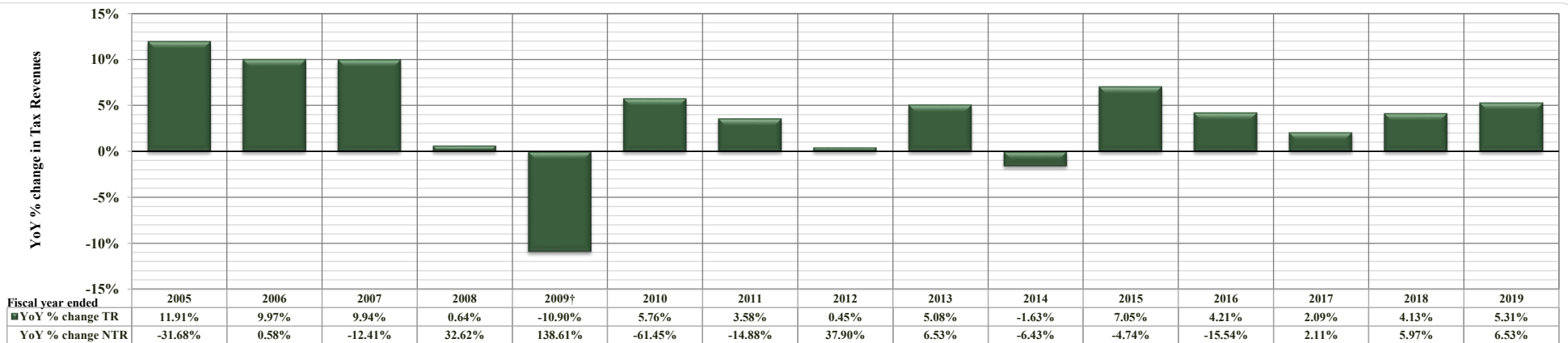
Figure 2.0 State General Fund Revenues: Tax and Non-Tax

Tax Revenues-Amounts credited to the General Fund after deduction of refunds; local shares of utility franchise taxes, piped natural gas excise tax, utility sales taxes (electricity, gas, telecommunications, and video programming), disposal taxes (white goods, scrap tire, and solid waste), and alcoholic beverages taxes; certain reimbursements to local governments; and transfers to special funds. [Refer to *Table 2. State General Fund: Tax Revenues By Source* for details.]

Non-Tax Revenues-Amounts credited to the General Fund include earnings, fees, receipts, and transfers: income from treasurer's investments; judicial department receipts; Secretary of State fees; insurance department receipts; disproportionate share payments; Master Settlement Agreement Funds; and various statutory intrastate fund transfers. [Refer to *Table 3. State General Fund: Non-Tax Revenues And Transfers By Source* for details.]



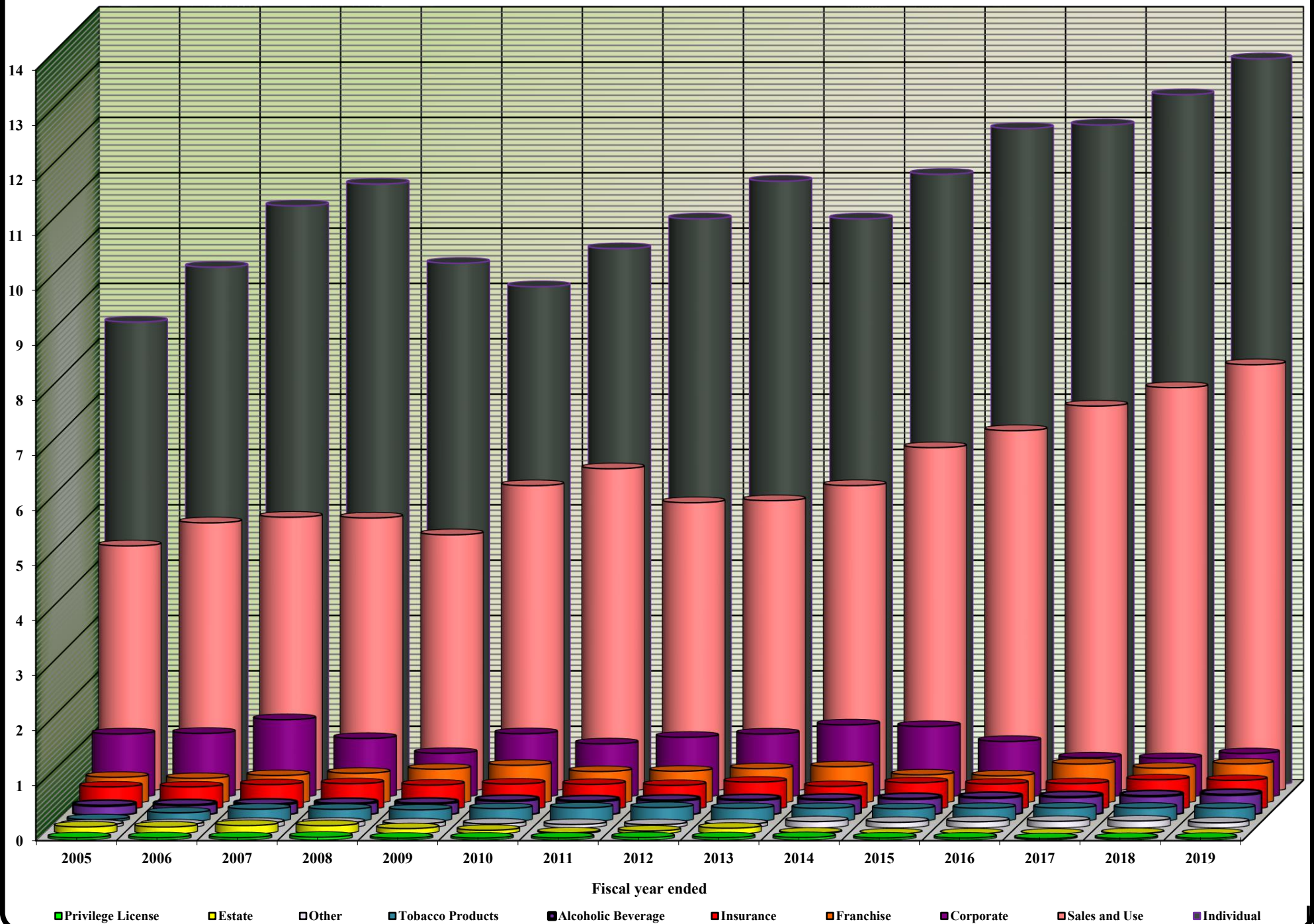
†Reflects US business cycle contraction [December 2007 (IV) to June 2009 (II)]. Non-tax revenues include \$801,987,570 from Executive Order #6 and \$680,377,613 in Stabilization Funds due to the budgetary situation.



†Reflects US business cycle contraction [December 2007 (IV) to June 2009 (II)].

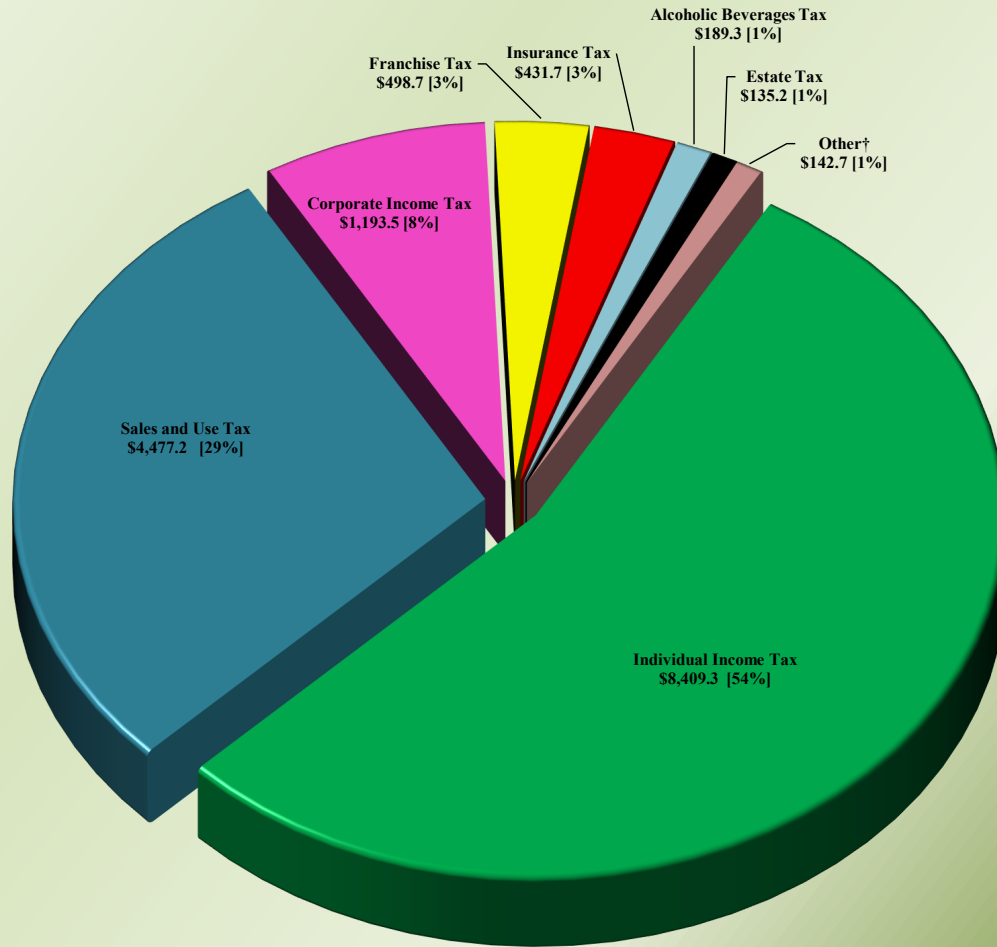
Figure 2.1 Fifteen-Year Trend in North Carolina General Fund Tax Revenues by Major Sources

(\$ billions)



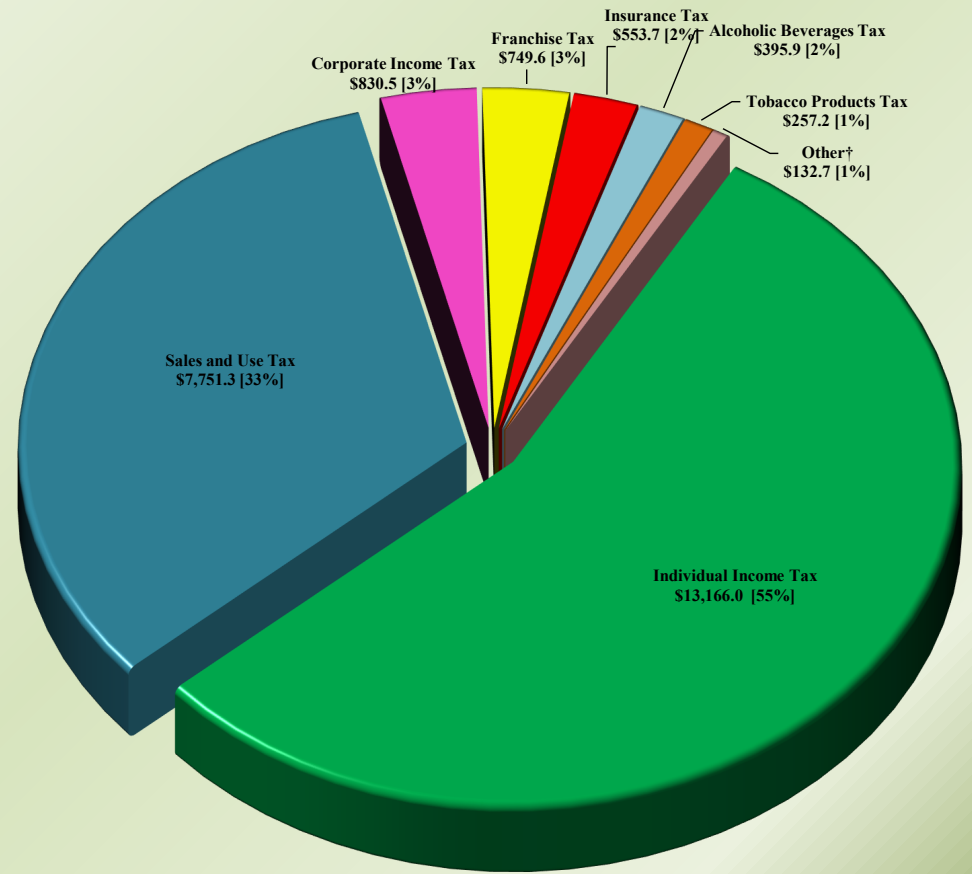
GENERAL FUND TAX REVENUES BY SOURCE AS A PERCENTAGE OF TOTAL GENERAL FUND TAX REVENUE COMPARISON: FISCAL YEARS 2004-2005 and 2018-2019
 [Charts reflect tax revenues credited to the General Fund after deduction of refunds; local shares of state taxes; certain reimbursements to local governments; and intergovernmental transfers.]

Figure 2.2 Fiscal Year 2004-2005
 [amounts in \$ millions]



†Other category includes Privilege License Tax, \$45.0M; Tobacco Products Tax, \$43.0M; Piped Natural Gas Tax, \$35.1M; Gift Tax, \$18.9M; Miscellaneous Tax Receipts, \$0.4M; and Freight Car Lines Tax, \$0.3M.

Figure 2.3 Fiscal Year 2018-2019
 [amounts in \$ millions]



†Other category includes Real Estate Conveyance Tax, \$80.4M; Privilege License Tax, \$35.4M; Scrap Tire Disposal Tax, \$6.1M; Manufacturing Tax, \$4.3M; White Goods Disposal Tax, \$2.9M; Solid Waste Disposal Tax, \$2.8M; Estate Tax, \$0.4M; Freight Car Lines Tax, \$0.3M; Gift Tax, \$0.09M; and Miscellaneous Tax Receipts, \$0.07M.

TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

Sources of revenue	Fiscal Year									
	2004-2005		2005-2006		2006-2007		2007-2008		2008-2009	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax	135,211,344	0.83%	133,379,473	0.75%	161,586,810	0.83%	158,764,850	0.80%	104,256,014	0.54%
Privilege License Tax.....	44,992,019	0.28%	45,569,504	0.25%	46,277,585	0.24%	56,309,007	0.28%	37,515,608	0.20%
Tobacco Products Tax.....	42,981,044	0.26%	171,636,758	0.96%	241,174,320	1.24%	237,377,533	1.20%	227,056,891	1.19%
Franchise Tax.....	498,681,391	3.05%	477,055,108	2.67%	531,412,140	2.73%	574,460,805	2.90%	651,938,670	3.41%
Income Taxes:										
Individual Income Tax.....	8,409,288,618	51.51%	9,400,167,970	52.59%	10,507,966,531	54.00%	10,902,299,190	55.00%	9,470,172,885	49.46%
Corporate Income Tax.....	1,193,529,164	7.31%	1,204,102,940	6.74%	1,451,399,198	7.46%	1,111,668,852	5.61%	835,544,512	4.36%
Total income taxes.....	9,602,817,782	58.82%	10,604,270,911	59.33%	11,959,365,728	61.46%	12,013,968,042	60.60%	10,305,717,397	53.83%
Sales and Use Tax.....	4,477,159,178	27.42%	4,893,911,220	27.38%	4,995,570,841	25.67%	4,981,673,149	25.13%	4,677,947,376	24.43%
Alcoholic Beverage Tax.....	189,308,658	1.16%	200,845,242	1.12%	212,608,231	1.09%	225,125,416	1.14%	228,458,572	1.19%
Gift Tax.....	18,896,837	0.12%	16,237,070	0.09%	15,641,779	0.08%	17,354,083	0.09%	12,291,039	0.06%
Freight Car Lines Tax.....	351,890	0.00%	269,931	0.00%	324,535	0.00%	278,555	0.00%	183,472	0.00%
Insurance Tax.....	431,664,202	2.64%	431,729,295	2.42%	475,545,413	2.44%	492,698,607	2.49%	466,601,945	2.44%
Piped Natural Gas Tax*.....	35,081,603	0.21%	33,654,268	0.19%	36,057,204	0.19%	36,476,388	0.18%	34,240,028	0.18%
Real Estate Conveyance Tax**.....	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax***.....	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax†.....	-	-	-	-	-	-	-	-	-	-
Manufacturing Tax††.....	-	-	11,951,991	0.07%	36,558,780	0.19%	37,748,630	0.19%	32,865,620	0.17%
Solid Waste Disposal Tax†††.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	411,955	0.00%	5,032	0.00%	2,987	0.00%	2,852	0.00%	6,402	0.00%
Total Tax Revenue.....	15,477,557,903	94.80%	17,020,515,803	95.22%	18,712,126,352	96.16%	18,832,237,918	95.00%	16,779,079,034	87.64%
Total Non-tax Revenue & Transfers.....	848,923,661	5.20%	853,832,727	4.78%	747,904,898	3.84%	991,845,829	5.00%	2,366,598,932	12.36%
Total General Fund Revenue.....	16,326,481,563	100.00%	17,874,348,531	100.00%	19,460,031,250	100.00%	19,824,083,747	100.00%	19,145,677,966	100.00%

Sources of revenue	Fiscal Year									
	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax	71,905,766	0.39%	23,755,446	0.12%	58,102,538	0.30%	111,430,080	0.54%	19,275,568	0.10%
Privilege License Tax.....	39,196,662	0.21%	41,347,664	0.22%	48,543,571	0.25%	46,112,081	0.22%	49,954,683	0.25%
Tobacco Products Tax.....	251,730,957	1.35%	265,270,142	1.38%	270,900,735	1.39%	255,400,938	1.24%	255,532,320	1.27%
Franchise Tax.....	724,451,377	3.88%	607,500,353	3.17%	612,527,735	3.14%	660,141,126	3.21%	697,012,493	3.46%
Income Taxes:										
Individual Income Tax.....	9,047,605,408	48.49%	9,734,868,036	50.82%	10,272,136,381	52.59%	10,953,140,820	53.32%	10,272,358,828	50.97%
Corporate Income Tax.....	1,197,865,423	6.42%	1,013,546,433	5.29%	1,132,871,164	5.80%	1,191,730,504	5.80%	1,356,856,207	6.73%
Total income taxes.....	10,245,470,831	54.91%	10,748,414,469	56.11%	11,405,007,545	58.39%	12,144,871,325	59.12%	11,629,215,034	57.71%
Sales and Use Tax.....	5,565,043,256	29.83%	5,871,669,069	30.65%	5,257,585,406	26.92%	5,294,146,987	25.77%	5,566,518,176	27.62%
Alcoholic Beverage Tax.....	282,316,942	1.51%	275,193,609	1.44%	287,363,097	1.47%	298,639,842	1.45%	305,994,895	1.52%
Gift Tax.....	12,028,801	0.06%	2,963,637	0.02%	159,977	0.00%	817,951	0.00%	524,891	0.00%
Freight Car Lines Tax.....	345,414	0.00%	370,786	0.00%	408,762	0.00%	325,798	0.00%	294,799	0.00%
Insurance Tax.....	486,848,660	2.61%	480,134,608	2.51%	460,440,592	2.36%	521,509,351	2.54%	440,922,114	2.19%
Piped Natural Gas Tax*.....	33,794,094	0.18%	30,995,454	0.16%	25,861,167	0.13%	30,411,586	0.15%	30,390,149	0.15%
Real Estate Conveyance Tax**.....	-	-	-	-	-	-	-	-	45,333,609	0.22%
White Goods Disposal Tax***.....	-	-	-	-	-	-	-	-	1,514,356	0.01%
Scrap Tire Disposal Tax†.....	-	-	-	-	-	-	-	-	5,046,243	0.03%
Manufacturing Tax††.....	31,897,136	0.17%	32,496,612	0.17%	36,182,589	0.19%	36,861,312	0.18%	35,522,329	0.18%
Solid Waste Disposal Tax†††.....	-	-	-	-	-	-	-	-	2,145,380	0.01%
Miscellaneous Tax Receipts.....	7,408	0.00%	4,870	0.00%	9,788	0.00%	13,170	0.00%	16,002	0.00%
Total Tax Revenue.....	17,745,037,304	95.11%	18,380,116,720	95.95%	18,463,093,503	94.52%	19,400,681,546	94.45%	19,085,213,041	94.70%
Total Non-tax Revenue & Transfers.....	912,269,988	4.89%	776,500,873	4.05%	1,070,828,533	5.48%	1,140,731,536	5.55%	1,067,387,263	5.30%
Total General Fund Revenue.....	18,657,307,292	100.00%	19,156,617,593	100.00%	19,533,922,036	100.00%	20,541,413,082	100.00%	20,152,600,304	100.00%

TABLE 2. -Continued

Sources of revenue	Fiscal Year									
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax	2,989,335	0.01%	4,358,180	0.02%	709,623	0.00%	10,624,179	0.05%	388,896	0.00%
Privilege License Tax.....	41,066,599	0.19%	39,925,452	0.18%	29,354,173	0.13%	32,431,907	0.14%	35,380,243	0.14%
Tobacco Products Tax.....	248,534,095	1.16%	257,433,563	1.16%	261,751,586	1.16%	260,291,576	1.10%	257,163,750	1.04%
Franchise Tax.....	544,122,153	2.54%	524,368,294	2.37%	748,077,119	3.31%	669,046,241	2.84%	749,623,570	3.02%
Income Taxes:										
Individual Income Tax.....	11,078,522,431	51.65%	11,905,157,743	53.75%	11,969,650,952	52.93%	12,517,540,917	53.12%	13,165,953,194	53.03%
Corporate Income Tax.....	1,327,688,128	6.19%	1,058,215,438	4.78%	752,173,350	3.33%	739,045,213	3.14%	830,454,523	3.35%
Total income taxes.....	12,406,210,560	57.84%	12,963,373,181	58.52%	12,721,824,302	56.26%	13,256,586,129	56.25%	13,996,407,717	56.38%
Sales and Use Tax.....	6,252,023,175	29.15%	6,559,483,149	29.61%	7,003,963,702	30.97%	7,337,447,300	31.14%	7,751,295,817	31.22%
Alcoholic Beverage Tax.....	318,729,834	1.49%	340,096,582	1.54%	353,603,883	1.56%	371,120,312	1.57%	395,860,876	1.59%
Gift Tax.....	211,789	0.00%	3,553	0.00%	2,864	0.00%	43,153	0.00%	92,766	0.00%
Freight Car Lines Tax.....	287,893	0.00%	256,950	0.00%	244,893	0.00%	306,605	0.00%	258,645	0.00%
Insurance Tax.....	510,676,294	2.38%	485,088,157	2.19%	492,097,802	2.18%	566,105,324	2.40%	553,678,933	2.23%
Piped Natural Gas Tax*.....	-	-	-	-	-	-	-	-	-	-
Real Estate Conveyance Tax**.....	55,521,104	0.26%	60,968,254	0.28%	67,466,758	0.30%	72,927,494	0.31%	80,358,024	0.32%
White Goods Disposal Tax***.....	1,971,588	0.01%	2,136,296	0.01%	2,495,894	0.01%	3,948,403	0.02%	2,886,005	0.01%
Scrap Tire Disposal Tax†.....	5,341,147	0.02%	5,646,467	0.03%	5,759,441	0.03%	5,804,618	0.02%	6,140,433	0.02%
Manufacturing Tax††.....	41,115,193	0.19%	46,412,229	0.21%	47,336,810	0.21%	46,714,244	0.20%	4,341,211	0.02%
Solid Waste Disposal Tax†††.....	2,308,107	0.01%	2,335,446	0.01%	2,462,654	0.01%	2,463,581	0.01%	2,799,344	0.01%
Miscellaneous Tax Receipts.....	19,368	0.00%	16,130	0.00%	13,114	0.00%	50,040	0.00%	73,214	0.00%
Total Tax Revenue.....	20,431,128,234	95.26%	21,291,901,883	96.12%	21,737,164,616	96.12%	22,635,911,103	96.06%	23,836,749,444	96.01%
Total Non-tax Revenue & Transfers.....	1,016,805,580	4.74%	858,820,449	3.88%	876,918,158	3.88%	929,279,450	3.94%	989,971,021	3.99%
Total General Fund Revenue.....	21,447,933,814	100.00%	22,150,722,332	100.00%	22,614,082,774	100.00%	23,565,190,553	100.00%	24,826,720,465	100.00%

Detail may not add to totals due to rounding.

Amounts shown are revenues credited to the General Fund after deduction of refunds; local shares of utility franchise taxes, piped natural gas excise tax, utility sales taxes (electricity, gas, telecommunications, and video programming), disposal taxes (white goods, scrap tire, and solid waste), and alcoholic beverages taxes; certain reimbursements to local governments; and statutory transfers to special funds.

Estate Tax. The inheritance tax was repealed effective January 1, 1999, and applied to the estates of decedents dying on or after that date; the estate tax was retained. Revenue amounts shown for estates of decedents dying prior to the repeal date are a combination of inheritance taxes and supplementary estate taxes. The North Carolina estate tax was repealed effective for the estates of decedents whose death occurred during the January 1, 2010 through December 31, 2010 period and reinstated effective for the estates of decedents whose death occurred on or after January 1, 2011 provided a federal return is required. SL 2013-316, s.7.(a) repeals the estate tax effective for the estates of decedents dying on or after January 1, 2013.

Soft Drink Tax. Repealed effective July 1, 1999.

Gift Tax. Repealed effective for tax years beginning on or after January 1, 2009.

Intangibles Tax. Repealed effective for tax years beginning on or after January 1, 1995.

***Piped Natural Gas Tax.** Effective July 1, 1999, sales of piped natural gas became subject to the piped natural gas excise tax (previously subject to sales and franchise taxes).

SL 2013-316, s. 4.1(d) repeals the piped natural gas tax effective July 1, 2014; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax under § 105-164.4(a)(9) (reduced 3.5% rate provision applies to gas cities for a one-year transitional period).

****Real Estate Conveyance Tax.** Effective July 1, 1996, the statute was rewritten to delete the crediting of proceeds to the General Fund, instead allocating 25% of the proceeds to the Natural Heritage Trust Fund and the remaining 75% to the Parks and Recreation Trust Fund. SL 2011-145, s. 2.2.(h) and (i) provide that certain net proceeds otherwise credited to the Natural Heritage and Parks and Recreation Trust Funds be deposited in the General Fund for fiscal year 2011-12.

SL 2013-360, s. 14.4.(a) directs the State's proceeds of the deed stamp tax to be credited to the General Fund effective July 1, 2013.

*****White Goods Disposal Tax.** For fiscal years 2001-02, 2010-11, and 2011-12, certain portions of the white goods disposal tax were required to be credited to the General Fund:

for fiscal year 2001-02, the proceeds were credited to the General Fund as tax revenue; for fiscal years 2010-11 and 2011-12, the proceeds were credited to the General Fund as intra state transfers. SL 2013-360, s. 14.17.(a) directs twenty-eight percent (28%) of the net tax proceeds to be credited to the General Fund effective August 1, 2013.

†Scrap Tire Disposal Tax. For fiscal years 2001-02, 2010-11, and 2011-12, certain portions of the scrap tire disposal tax were required to be credited to the General Fund:

for fiscal year 2001-02, the proceeds were credited to the General Fund as tax revenue; for fiscal years 2010-11 and 2011-12, the proceeds were credited to the General Fund as intra state transfers. SL 2013-360, s. 14.16.(a) directs thirty percent (30%) of the net tax proceeds to be credited to the General Fund effective July 1, 2013.

††Certain Machinery and Equipment Tax. Effective January 1, 2006, transactions of certain machinery and equipment and manufacturing fuel were exempted from State sales and use taxes imposed on the seller and, concurrently, made subject to a privilege tax imposed on the purchaser; fuel purchased by a manufacturing industry or plant for qualifying purposes was subject to a series of rate reductions prior to receiving full exemption status effective for transactions made on or after July 1, 2010.

The Current Operations Appropriations Act of 2017 (SL 2017-57) repeals Article 5 of Chapter 105 [the one-percent (1%) privilege tax on mill machinery and mill machinery parts and accessories] and substitutes an exemption from the sales and use tax for these items effective for purchases made on or after July 1, 2018.

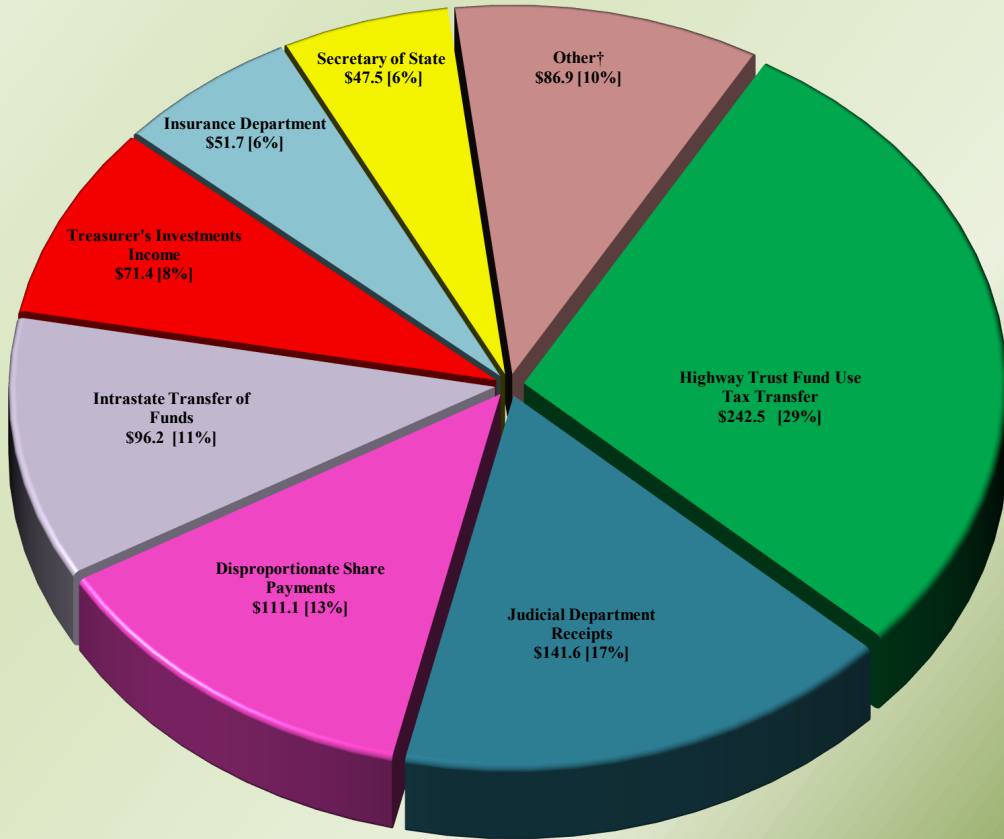
†††Solid Waste Disposal Tax. SL 2013-360, s. 14.18.(a) directs twelve and one-half percent (12.5%) of the distributable tax proceeds to be credited to the General Fund effective July 1, 2013.

Refer to tables and charts for a specific tax schedule for details pertaining to tax rates, tax structure, and other information affecting collections.

GENERAL FUND NON-TAX REVENUES BY SOURCE AS A PERCENTAGE OF TOTAL GENERAL FUND NON-TAX REVENUE COMPARISON: FISCAL YEARS 2004-2005 and 2018-2019

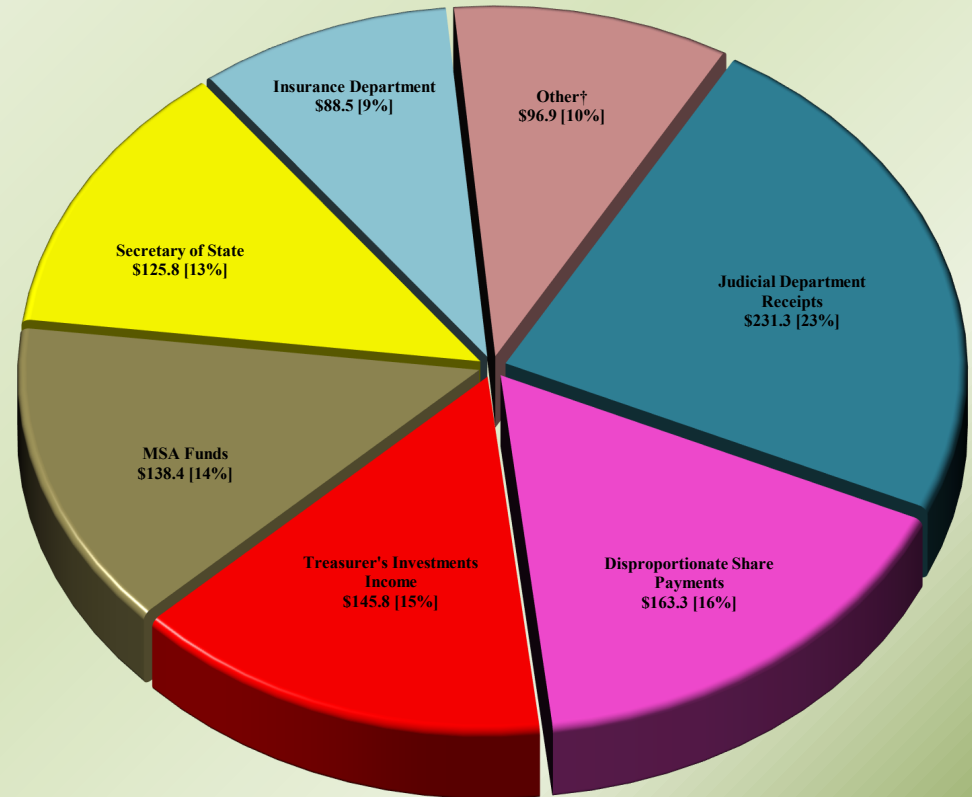
[Charts reflect non-tax revenues credited to the General Fund.]

Figure 3.1 Fiscal Year 2004-2005
[amounts in \$ millions]



†Other category: see Table 3. State General Fund: Non-Tax Revenues and Transfers By Source for information regarding non-tax revenue sources not separately itemized in chart.

Figure 3.2 Fiscal Year 2018-2019
[amounts in \$ millions]



†Other category: see Table 3. State General Fund: Non-Tax Revenues and Transfers By Source for information regarding non-tax revenue sources not separately itemized in chart.

TABLE 3. STATE GENERAL FUND: NON-TAX REVENUES AND TRANSFERS BY SOURCE

Sources of revenue	Fiscal Year									
	2004-2005		2005-2006		2006-2007		2007-2008		2008-2009	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	71,445,489	8.42%	119,143,785	13.95%	202,542,534	27.08%	239,680,009	24.17%	113,334,285	4.79%
Judicial Department receipts.....	141,632,044	16.68%	159,102,325	18.63%	167,640,350	22.41%	198,400,888	20.00%	191,174,120	8.08%
Sales tax reimbursement - Highway Fund†.....	16,166,400	1.90%	-	-	-	-	18,190,000	1.83%	17,610,000	0.74%
Transfer for State Highway Patrol - Highway Fund.....	-	-	-	-	-	-	-	-	-	-
Sales tax refund - Non-Highway Fund††.....	10,252,680	1.21%	3,013,584	0.35%	4,124,281	0.55%	3,303,137	0.33%	1,906,144	0.08%
Secretary of State.....	47,469,987	5.59%	56,291,957	6.59%	58,421,595	7.81%	62,372,377	6.29%	64,652,127	2.73%
Cost of local sales and use tax administration.....	13,932,123	1.64%	14,355,818	1.68%	16,978,912	2.27%	16,982,244	1.71%	15,612,660	0.66%
Disproportionate share payments.....	111,109,834	13.09%	100,000,000	11.71%	100,000,000	13.37%	100,000,000	10.08%	100,000,000	4.23%
Intrastate transfer of funds.....	96,158,466	11.33%	46,985,858	5.50%	34,336,953	4.59%	49,619,999	5.00%	1,546,195,685	65.33%
Banking and investment fees.....	5,164,962	0.61%	5,386,359	0.63%	5,466,337	0.73%	5,861,957	0.59%	5,708,831	0.24%
Insurance Department.....	51,695,751	6.09%	54,007,923	6.33%	57,806,201	7.73%	74,293,875	7.49%	76,451,493	3.23%
Reversions of capital improvements funds.....	444	0.00%	679	0.00%	45	0.00%	3,507,038	0.35%	40,000,000	1.69%
ABC Board application fees.....	13,016,693	1.53%	13,220,860	1.55%	13,035,315	1.74%	13,437,365	1.35%	14,143,782	0.60%
Gasoline and oil inspection fees.....	845,726	0.10%	1,040,606	0.12%	913,976	0.12%	784,734	0.08%	901,426	0.04%
Transfer of Use Tax from Highway Trust Fund†††.....	242,520,317	28.57%	252,558,117	29.58%	57,486,602	7.69%	172,543,306	17.40%	147,531,245	6.23%
Administrative Office of the Courts: DWI service fees.....	7,838,407	0.92%	7,687,043	0.90%	7,906,795	1.06%	8,593,365	0.87%	8,536,186	0.36%
Probation - supervision fees.....	15,919,030	1.88%	15,880,669	1.86%	16,007,817	2.14%	16,268,302	1.64%	16,005,024	0.68%
Miscellaneous.....	3,755,305	0.44%	5,157,144	0.60%	5,237,186	0.70%	8,007,233	0.81%	6,835,924	0.29%
Master Settlement Agreement Funds.....	-	-	-	-	-	-	-	-	-	-
Reversion of Rural Economic Development Center funds..	-	-	-	-	-	-	-	-	-	-
Dissolution of NC Health Insurance Risk Pool Fund.....	-	-	-	-	-	-	-	-	-	-
Eastern Regional Economic Transfer to General Fund.....	-	-	-	-	-	-	-	-	-	-
Total General Fund Non-tax Revenue and Transfers.....	848,923,661	100.00%	853,832,727	100.00%	747,904,898	100.00%	991,845,829	100.00%	2,366,598,932	100.00%

Sources of revenue	Fiscal Year									
	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	40,784,359	4.47%	26,306,054	3.39%	17,787,804	1.66%	12,468,221	1.09%	17,250,782	1.62%
Judicial Department receipts.....	216,854,082	23.77%	225,804,493	29.08%	259,770,555	24.26%	250,846,849	21.99%	236,849,684	22.19%
Sales tax reimbursement - Highway Fund†.....	17,557,170	1.92%	17,004,498	2.19%	20,235,353	1.89%	24,080,070	2.11%	21,551,663	2.02%
Transfer for State Highway Patrol - Highway Fund.....	-	-	-	-	196,849,542	18.38%	196,209,049	17.20%	196,582,981	18.42%
Sales tax refund - Non-Highway Fund††.....	2,133,686	0.23%	2,432,477	0.31%	3,555,009	0.33%	2,825,727	0.25%	3,716,166	0.35%
Secretary of State.....	81,509,992	8.93%	76,753,295	9.88%	85,420,766	7.98%	90,298,883	7.92%	95,104,972	8.91%
Cost of local sales and use tax administration.....	14,602,888	1.60%	13,691,728	1.76%	12,176,873	1.14%	8,942,660	0.78%	9,388,296	0.88%
Disproportionate share payments.....	124,994,954	13.70%	135,000,000	17.39%	115,000,000	10.74%	115,000,000	10.08%	110,000,000	10.31%
Intrastate transfer of funds.....	165,058,045	18.09%	87,076,297	11.21%	112,727,493	10.53%	168,300,282	14.75%	43,438,865	4.07%
Banking and investment fees.....	5,954,689	0.65%	6,092,141	0.78%	6,689,458	0.62%	6,107,270	0.54%	7,568,299	0.71%
Insurance Department.....	69,643,055	7.63%	67,475,688	8.69%	72,313,510	6.75%	72,590,212	6.36%	73,382,761	6.87%
Reversions of capital improvements funds.....	22,161,866	2.43%	1	0.00%	-	-	114,467	0.01%	-	-
ABC Board application fees.....	14,708,380	1.61%	15,232,055	1.96%	15,090,555	1.41%	15,083,915	1.32%	15,201,447	1.42%
Gasoline and oil inspection fees.....	1,002,905	0.11%	1,222,610	0.16%	1,331,796	0.12%	1,202,822	0.11%	1,293,347	0.12%
Transfer of Use Tax from Highway Trust Fund†††.....	108,561,829	11.90%	72,894,864	9.39%	76,720,918	7.16%	27,595,861	2.42%	-	-
Administrative Office of the Courts: DWI service fees.....	7,099,247	0.78%	8,320,538	1.07%	8,362,573	0.78%	7,992,121	0.70%	7,476,512	0.70%
Probation - supervision fees.....	11,377,159	1.25%	14,258,962	1.84%	15,367,842	1.44%	14,728,807	1.29%	13,647,901	1.28%
Miscellaneous.....	8,265,682	0.91%	6,935,172	0.89%	6,775,483	0.63%	4,933,569	0.43%	5,001,107	0.47%
Master Settlement Agreement Funds.....	-	-	-	-	44,653,001	4.17%	121,410,749	10.64%	164,576,047	15.42%
Reversion of Rural Economic Development Center funds..	-	-	-	-	-	-	-	-	29,356,432	2.75%
Dissolution of NC Health Insurance Risk Pool Fund.....	-	-	-	-	-	-	-	-	16,000,000	1.50%
Eastern Regional Economic Transfer to General Fund.....	-	-	-	-	-	-	-	-	-	-
Total General Fund Non-tax Revenue and Transfers.....	912,269,988	100.00%	776,500,873	100.00%	1,070,828,533	100.00%	1,140,731,536	100.00%	1,067,387,263	100.00%

TABLE 3. -Continued

Sources of revenue	Fiscal Year									
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	18,324,283	1.80%	37,140,697	4.32%	61,906,275	7.06%	93,798,519	10.09%	145,795,184	14.73%
Judicial Department receipts.....	234,549,956	23.07%	244,802,911	28.50%	242,085,347	27.61%	239,670,454	25.79%	231,303,525	23.36%
Sales tax reimbursement - Highway Fund†.....	19,288,738	1.90%	-	-	-	-	-	-	-	-
Transfer for State Highway Patrol - Highway Fund.....	196,582,981	19.33%	-	-	-	-	-	-	-	-
Sales tax refund - Non-Highway Fund††.....	2,451,642	0.24%	2,188,868	0.25%	1,875,630	0.21%	1,734,032	0.19%	2,545,157	0.26%
Secretary of State.....	102,111,663	10.04%	108,407,901	12.62%	112,765,556	12.86%	124,166,883	13.36%	125,776,076	12.71%
Cost of local sales and use tax administration.....	10,518,872	1.03%	11,374,208	1.32%	13,037,767	1.49%	13,710,793	1.48%	14,420,190	1.46%
Disproportionate share payments.....	109,000,000	10.72%	147,465,847	17.17%	164,074,772	18.71%	160,960,140	17.32%	163,300,000	16.50%
Intrastate transfer of funds.....	45,732,291	4.50%	45,550,142	5.30%	12,565,048	1.43%	13,076,466	1.41%	25,134,408	2.54%
Banking and investment fees.....	7,684,476	0.76%	4,595,289	0.54%	4,100,683	0.47%	3,911,464	0.42%	3,771,028	0.38%
Insurance Department.....	76,335,234	7.51%	78,465,987	9.14%	82,826,030	9.45%	84,479,768	9.09%	88,514,844	8.94%
Reversions of capital improvements funds.....	-	-	-	-	1,733	0.00%	66,559	0.01%	43,508	0.00%
ABC Board application fees.....	24,042,735	2.36%	24,027,072	2.80%	25,040,440	2.86%	25,470,220	2.74%	26,521,850	2.68%
Gasoline and oil inspection fees.....	1,278,485	0.13%	1,358,939	0.16%	1,460,653	0.17%	1,445,343	0.16%	1,490,120	0.15%
Transfer of Use Tax from Highway Trust Fund†††.....	-	-	-	-	-	-	-	-	-	-
Administrative Office of the Courts: DWI service fees.....	7,046,139	0.69%	6,304,835	0.73%	5,672,507	0.65%	5,103,914	0.55%	4,781,721	0.48%
Probation - supervision fees.....	13,092,871	1.29%	12,439,135	1.45%	11,459,630	1.31%	10,894,047	1.17%	10,854,783	1.10%
Miscellaneous.....	4,182,562	0.41%	5,755,907	0.67%	5,450,397	0.62%	6,197,352	0.67%	5,852,752	0.59%
Master Settlement Agreement Funds.....	138,621,827	13.63%	127,230,121	14.81%	131,053,787	14.94%	143,153,549	15.40%	138,425,927	13.98%
Reversion of Rural Economic Development Center funds..	1,748,056	0.17%	-	-	-	-	-	-	-	-
Dissolution of NC Health Insurance Risk Pool Fund.....	2,854,222	0.28%	123,273	0.01%	-	-	-	-	-	-
Eastern Regional Economic Transfer to General Fund.....	1,358,547	0.13%	1,589,316	0.19%	1,541,901	0.18%	1,439,947	0.15%	1,439,947	0.15%
Total General Fund Non-tax Revenue and Transfers.....	1,016,805,580	100.00%	858,820,449	100.00%	876,918,158	100.00%	929,279,450	100.00%	989,971,021	100.00%

Detail may not add to totals due to rounding.

Non-tax revenue and transfers include earnings, fees, dividends, transfers, etc.

Miscellaneous category includes revenue for State Board of Elections, non-tax revenue for DHHS, DWI restoration fees, Administrative Office of the Courts-Parole Supervision fees, Butner Fire and Police District Tax, Deed/Mortgage fees, and miscellaneous non-tax revenue.

2003-04 Intrastate transfer of funds category includes \$108,796,845 from Disaster Relief Funds and \$136,859,298 from Federal Relief Package.

2008-09 Intrastate transfer of funds category includes \$801,987,570 from Executive Order #6 and \$680,377,613 in Stabilization Funds due to the budgetary situation; and \$57,387,969 from the Appropriation Bill. Stabilization Funds include \$150,867,275 from the American Reinvestment and Recovery Act of 2009.

2009-10 Intrastate transfer of funds category includes \$93,834,701 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2011.

2010-11 Intrastate transfer of funds category includes \$75,181,766 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2011. SL 2010-31, s. 2.2.(d),(e) and SL 2010-123, s. 1.2.(a),(b) provide that certain net proceeds otherwise credited to the Scrap Tire Disposal and White Goods Management Accounts be transferred to the General Fund for fiscal year 2010-11.

2011-12 Intrastate transfer of funds category includes \$83,894,927 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2013. SL 2011-145, s. 2.2.(f),(g),(h), and (i) provide that certain net proceeds otherwise credited to the Scrap Tire Disposal and White Goods Management Accounts and to the Parks and Recreation and Natural Heritage Trust Funds be transferred to the General Fund for fiscal year 2011-12.

2012-13 Intrastate transfer of funds category includes \$89,196,686 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2013.

†§ 105-164.44D specifies that the amount of sales and use tax revenue not realized by the General Fund due to sales tax exemption for purchases by the Department of Transportation be transferred from the Highway Fund to the General Fund as reimbursement. SL 2005-276, s. 6.37(e) provides that the reimbursement provision does not apply in fiscal years 2005-06 or 2006-07.

SL 2015-241, s. 2.2(b) repeals § 105-164.44D-Reimbursement for Sales Tax Exemption for Purchases by the DOT effective July 1, 2015.

††Refunds of local sales and use taxes paid by State agencies on indirect purchases of certain tangible personal property. State agencies became exempt from tax on direct purchase transactions occurring on or after July 1, 2004. [§ 105-164.14(e)]

†††Transfer of Use Tax from the Highway Trust Fund provisions were repealed by SL 2010-31, s. 28.7(i), and SL 2013-183, s. 4.1, effective July 1, 2013.

PART III. STATE TAX COLLECTIONS BY STATUTORY ARTICLE OF TAX

TABLE 5. ESTATE TAX COLLECTIONS

[§ 105 ARTICLE 1A.]

[The Tax Simplification and Reduction Act of 2013 repeals Article 1A. Estate Taxes, (§§ 105-32.1 through 105-32.8) .]

SL 2013-316, s. 7.(a) repeals the North Carolina estate tax effective January 1, 2013 and applies to the estates of decedents dying on or after that date.††

Fiscal year	Estate tax/ Inheritance tax* gross collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/ forfeitures [\$]	Collections to General Fund [\$]	Year-over-year % change		
								Estate tax/ Inheritance tax* gross collections	Estate tax/ Inheritance tax* refunds	Estate tax/ Inheritance tax* collections to General Fund
2004-05.....	139,347,961	4,122,908	135,225,053	13,709	-	-	135,211,344	5.82%	31.73%	5.24%
2005-06.....	137,058,981	3,575,744	133,483,238	43,264	60,500	-	133,379,473	-1.64%	-13.27%	-1.35%
2006-07.....	165,052,571	3,224,538	161,828,033	90,682	149,916	625	161,586,810	20.42%	-9.82%	21.15%
2007-08.....	161,713,644	2,889,461	158,824,183	13,857	45,291	185	158,764,850	-2.02%	-10.39%	-1.75%
2008-09.....	110,183,105	5,872,856	104,310,249	12,486	41,574	175	104,256,014	-31.87%	103.25%	-34.33%
2009-10†.....	76,141,125	4,203,752	71,937,373	12,414	19,104	88	71,905,766	-30.90%	-28.42%	-31.03%
2010-11†.....	26,472,373	2,538,503	23,933,870	126,748	51,454	222	23,755,446	-65.23%	-39.61%	-66.96%
2011-12†.....	60,120,673	1,987,003	58,133,669	21,155	9,936	41	58,102,538	127.11%	-21.73%	144.59%
2012-13†,††..	113,916,384	2,213,375	111,703,009	159,271	113,203	455	111,430,080	89.48%	11.39%	91.78%
2013-14†,††..	28,410,868	9,073,682	19,337,185	47,108	14,452	58	19,275,568	-75.06%	309.95%	-82.70%
2014-15†,††..	3,517,974	444,128	3,073,846	66,289	18,147	75	2,989,335	-87.62%	-95.11%	-84.49%
2015-16†,††..	5,012,148	529,156	4,482,992	-	124,288	524	4,358,180	42.47%	19.15%	45.79%
2016-17†,††..	879,197	151,601	727,596	17,338	632	3	709,623	-82.46%	-71.35%	-83.72%
2017-18†,††..	10,715,395	24,007	10,691,388	-	66,914	296	10,624,179	1,118.77%	-84.16%	1,397.16%
2018-19†,††..	388,896	-	388,896	-	-	-	388,896	-96.37%	-100.00%	-96.34%

*The inheritance tax (Article 1. §§ 105-2 to 105-32) was repealed effective January 1, 1999, and applied to the estates of decedents dying on or after that date. Collection amounts for estates of decedents dying prior to the repeal date are a combination of inheritance and supplementary estate taxes (as applicable). Estate taxes were due to be filed nine months from the date of death, as were inheritance taxes. Depending on date of death, collections for subsequent fiscal years reflect either revenue generated from the estate tax (§§ 105-32.1 to 105-32.8) as result of the law change, or revenue generated from the inheritance tax (§§ 105-2 to 105-32) prior to repeal. The estate tax was imposed on the right to transfer property at death; the inheritance tax was based on the relationship of beneficiaries. The inheritance tax was assessed on property or interest over which the State had jurisdiction when the title passed by will, contract, entirety, or by descent and distribution. The property was taxed based on one of three graduated rate scales determined by the relationship of the beneficiary to the decedent. Certain tax credits applied to property passing to lineal ancestors or descendants. [Property passing to a surviving spouse was exempt, along with other types of property.] When the combined total of inheritance taxes was less than the credit allowed under the basic rates of the federal estate tax, a supplementary estate tax was imposed equal to the difference between the total North Carolina inheritance tax and the maximum state tax credit allowed by the Federal Estate Tax Act. When the inheritance tax was repealed, the estate tax was retained. The estate tax was equal to the state tax credit for federal purposes. Under the new federal estate tax law, effective for estates of decedents dying on or after January 1, 2002, the exclusion amount from federal estate tax was increased and the state tax credit was phased out over a three-year period beginning in 2002.

The 2002 General Assembly conformed North Carolina exclusion amounts to the federal exclusion amounts, but amended § 105-32.2(b), electing to not adopt the phase-out provision.

For decedents dying on or after January 1, 2005, the North Carolina estate tax is the amount of the state tax credit that (as of December 31, 2001) would have been allowed under section 2011 of the IRC against federal taxable income and is limited to the amount of federal estate tax determined without regard to the deduction for state taxes allowed under section 2058 of the IRC and the tax credits allowed under sections 2011-2015 of the IRC. Effective January 1, 2006, the State increased the allowable exemption from \$1.5 to \$2.0 million to conform with the federal estate tax.

†Provisions of the 2010 Tax Relief Act effectively repealed the North Carolina estate tax for the estates of decedents whose death occurred during 2010. The North Carolina estate tax is reinstated effective for the estates of decedents whose death occurred on or after January 1, 2011 provided a federal estate tax return is required (North Carolina law conforms to federal estate tax rate and exclusion provisions). ††Collection levels beginning with fiscal year 2013-14 reflect returns filed and/or tax liabilities incurred for periods prior to repeal that were processed during the designated fiscal years.

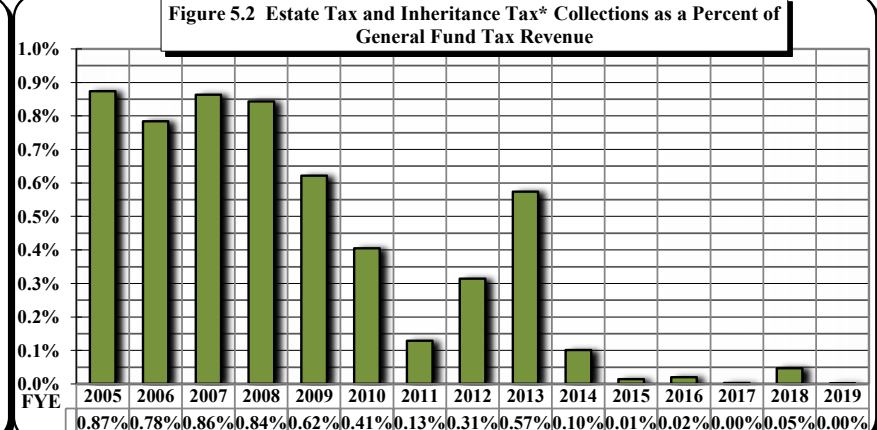
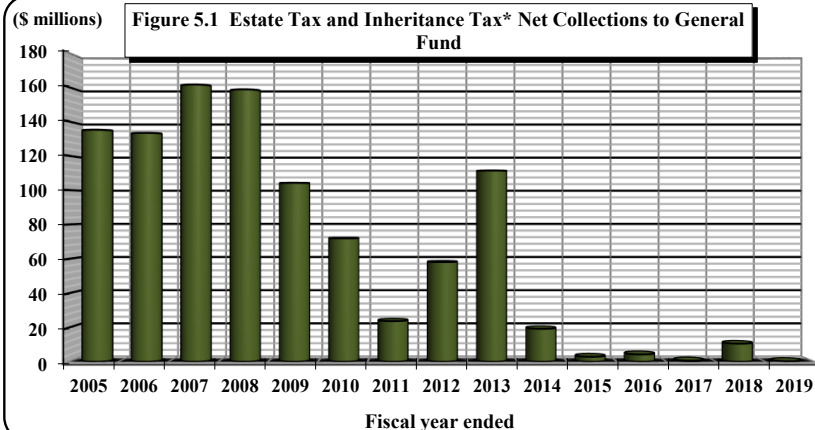


TABLE 6. PRIVILEGE TAX COLLECTIONS

[§ 105 ARTICLE 2.]

[The Tax Simplification and Reduction Act of 2013 repeals §§ 105-37.1, 105-38.1, and 105-40 effective January 1, 2014, applicable to gross receipts derived from an admission charge sold at retail on or after that date.]

Fiscal year	Privilege tax gross collections [\$]	Refunds [\$]	Privilege Tax Net Collections Before & After Transfers								Year-over-year % change			
			Net collections before transfers [\$]	Solid Waste Management Trust Fund [\$]	Intergovernmental inter-fund transfers [\$]	N.C. Public Campaign Financing Fund [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	Collections to General Fund [\$]	Privilege tax gross collections	Privilege tax refunds	Net collections before transfers	Amount to General Fund
2004-05	45,191,583	143,550	45,048,033	92	-	36,821	19,100	-	-	44,992,019	7.52%	-58.61%	8.07%	8.11%
2005-06	46,503,672	596,339	45,907,333	1,667	-	23,246	21,581	291,335	-	45,569,504	2.90%	315.42%	1.91%	1.28%
2006-07	50,670,355	4,059,726	46,610,628	1,802	-	-	16,809	313,128	1,305	46,277,585	8.96%	580.78%	1.53%	1.55%
2007-08	57,268,276	615,518	56,652,758	7	-	-	17,138	325,277	1,329	56,309,007	13.02%	-84.84%	21.54%	21.68%
2008-09	39,707,960	1,858,993	37,848,967	36	-	-	20,757	311,257	1,310	37,515,608	-30.66%	202.02%	-33.19%	-33.38%
2009-10	39,669,774	101,193	39,568,581	-	157	-	32,985	337,218	1,558	39,196,662	-0.10%	-94.56%	4.54%	4.48%
2010-11	41,898,222	128,295	41,769,927	312	11,619	-	32,282	376,424	1,626	41,347,664	5.62%	26.78%	5.56%	5.49%
2011-12	51,093,873	1,983,509	49,110,364	20,370	10,841	-	47,262	486,318	2,002	48,543,571	21.95%	1,446.05%	17.57%	17.40%
2012-13	50,505,906	3,714,963	46,790,943	-	126,257	-	54,876	495,738	1,991	46,112,081	-1.15%	87.29%	-4.72%	-5.01%
2013-14	50,922,192	474,875	50,447,317	-	20,949	-	45,918	424,064	1,703	49,954,683	0.82%	-87.22%	7.81%	8.33%
2014-15	45,801,820	4,242,634	41,559,186	35,918	-	-	49,415	405,584	1,670	41,066,599	-10.06%	793.42%	-17.62%	-17.79%
2015-16	40,363,506	47,480	40,316,026	9,765	-	-	40,530	338,851	1,429	39,925,452	-11.87%	-98.88%	-2.99%	-2.78%
2016-17	30,848,016	1,004,407	29,843,609	-	-	-	72,649	414,953	1,834	29,354,173	-23.57%	2,015.44%	-25.98%	-26.48%
2017-18	33,209,781	183,408	33,026,373	-	-	-	84,633	507,589	2,243	32,431,907	7.66%	-81.74%	10.66%	10.48%
2018-19	36,310,065	412,814	35,897,251	-	-	-	62,881	451,947	2,180	35,380,243	9.34%	125.08%	8.69%	9.09%

Privilege tax rates and bases:

Rate	Base
3% of gross receipts	Gross admissions receipts of a person engaged in providing admission to live entertainment of any kind (amenities charges are excluded).
[rate repealed on/after 1/1/14]†	†Effective on or after January 1, 2014, privilege taxes imposed on gross admissions receipts within Article 2 are repealed; alternatively, transactions are subject to the State retail sales and use tax general rate of 4.75% pursuant to Article 5 (applicable local rates apply). [SL 2013-316, s. 5.(a),(b), and (f)]
	Gross receipts of a person engaged in the business of reselling on the Internet an admission ticket that is subject to the privilege tax. (Effective for admission tickets sold on/after January 1, 2011.)
	†Effective on or after January 1, 2014, privilege taxes imposed on ticket resale transactions within Article 2 are repealed; alternatively, transactions are subject to the State retail sales and use tax general rate of 4.75% pursuant to Article 5 (applicable local rates apply). [SL 2013-316, s. 5.(a),(b), and (f)]
1% of gross receipts	Gross receipts of a person engaged in the business of operating a motion picture show for which admission is charged.
[rate repealed on/after 1/1/14]††	††Effective on or after January 1, 2014, privilege taxes imposed on motion picture show admissions within Article 2 are repealed; alternatively, transactions are subject to the State retail sales and use tax general rate of 4.75% pursuant to Article 5 (applicable local rates apply). [SL 2013-316, s. 5.(a),(b), and (f)]
\$50	Attorneys-at-law and other professionals. Effective for tax years beginning on/after July 1, 2008, includes home inspectors licensed under the NC Home Inspector Licensure Act (includes associate home inspectors). Privilege license requirements apply to massage and bodywork therapists effective for tax years beginning on/after July 1, 2018. In addition to the \$50 tax, an individual engaged in the public practice of accounting (principal or manager) is liable for a
\$12.50	\$12.50 license tax for each employee who supervises or handles the work of auditing, devising or installing accounting systems.
.277% of face value	Total face value of obligations dealt in, bought, or discounted in the business of handling installment papers, notes, bonds, contracts, or evidences of debt.
\$250 annual tax per location	Loan agencies; check cashing establishments; pawnbroker establishments
\$30 per \$1 million in assets	Banks: the privilege tax on banks and banking associations operating in this State is repealed effective June 30, 2016. [SL 2015-241, s. 32.13(g)]
\$15 per ton	Publishers of newsprint publications: the number of tons by which a newsprint publisher's recycled content tonnage falls short of the tonnage of recycled post-consumer recovered paper needed to achieve the applicable minimum recycled content percentage (repealed effective October 22, 2015). [SL 2015-286, s. 4.11(a)]

1997-98

Effective July 1, 1997, the enactment of Chapter 14 (SB 6) repealed thirty-five privilege license sections, retaining the sections pertaining to amusements, attorneys-at-law and other professionals, installment paper dealers, loan agencies or brokers, banks, and publishers of newsprint publications. Licensing and regulatory provisions governing peddlers, itinerant merchants, and specialty market operators repealed under Chapter 105 were transferred to Article 32 of Chapter 66.

1998-99

Effective October 1, 1998, a new section, § 105-38.1, imposed a 1% gross receipts tax on persons operating a motion picture show.

1999-00

Effective July 1, 1999, the \$100 annual license tax levied on installment paper dealers was repealed; concurrently, the tax rate on obligations was increased from .275% to .277% of face value. The annual location license for banks was repealed and the taxation of a new bank in operation for less than a calendar year became based on a proration of average assets and number of days in operation rather than on a \$100 flat fee. Pawnbrokers and check cashers were made subject to a \$250 annual per location license, while the tax on loan agencies was reduced from a \$750 annual per location tax to a \$250 annual per location tax.

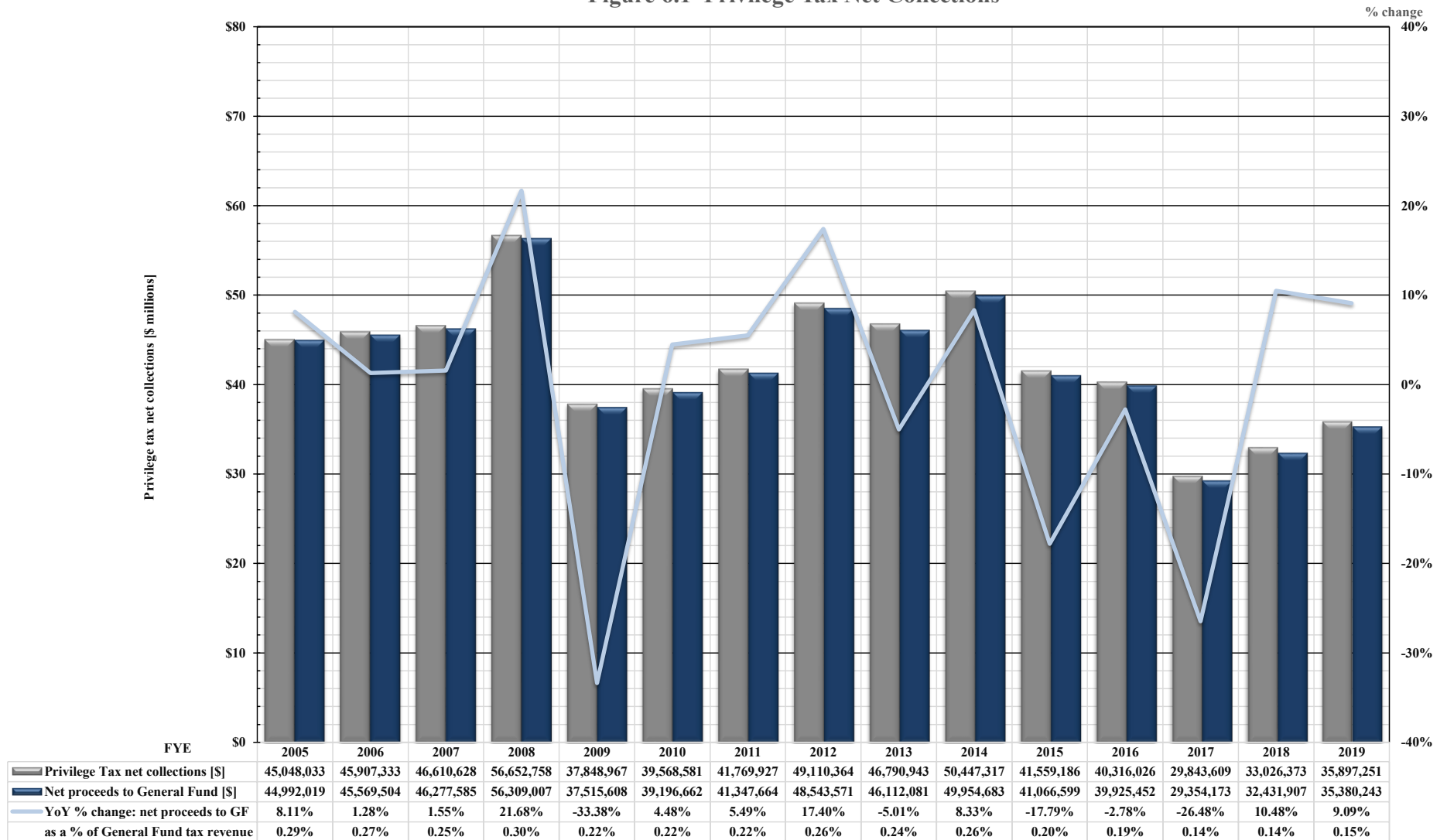
2003-04 § 105-41(a)(1) - N.C. Public Campaign Financing Fund voluntary contribution [Repealed for new license applications/renewals issued on/after January 1, 2006.]

Attorneys are provided the opportunity to make a voluntary contribution of \$50 to the N.C. Public Campaign Financing Fund at the same time the annual \$50 privilege license tax is paid. The contribution is not considered part of the tax owed. [Effective on/after July 1, 2003 (applications for new licenses); effective on/after July 1, 2004 (issuance of license renewals)] (The N.C. Public Campaign Financing Fund was established to provide an alternative means of financing campaigns of candidates for the N.C. Supreme Court of Appeals who accept fundraising and spending limits.)

Intergovernmental inter-fund transfers:

Beginning with fiscal year 2009-10, the amount is the transfer of funds for purchases and costs related to the implementation of TIMS and PDP components. [SL 2009-451, Section 6.20(a)]

Figure 6.1 Privilege Tax Net Collections



Article 2 of § 105 imposes privilege taxes on certain specified occupations, businesses, or activities. The privilege license tax applies to 1) certain professionals (attorney-at-law; physician; veterinarian; surgeon; osteopath; chiropractor; chiropodist; dentist; ophthalmologist; optician; optometrist; massage and bodywork therapist, or other individual who practices a professional art of healing; professional engineer; registered land surveyor; architect; landscape architect; photographer, canvasser for photographer, or certain agent of photographers; real estate broker; real estate appraiser; a person who negotiates loans on real estate as agent; funeral director; home inspector; and accountant 2) loan agencies to include check cashing and pawnbroker regulated business types and 3) installment paper dealers. See Table 6 for applicable rate information.

TABLE 8. TOBACCO PRODUCTS TAX COLLECTIONS
[§ 105 ARTICLE 2A.]

Fiscal year	Tobacco products tax: cigarette, vapor products, and other tobacco products												Year-over-year % change		
	Gross collections				Refunds	Net collections		Transfers				Collections to General Fund	Net collections		Amount to General Fund
	Cigarette [S]	Other tobacco products [OTP]		Gross collections [S]		[before transfers]		Collection fees on overdue tax debts [S]	OSBM Civil Penal- ty & Forfei- ture Fund [S]	Collection cost of fines/ forfeitures [S]	University Cancer Research Fund [S]		Cigarette	Other tobacco products	
		Vapor products [S]	OTP non-vapor [S]			Cigarette [S]	Other tobacco products [S]								
2004-05...	39,348,556	-	4,036,436	43,384,992	403,183	38,953,476	4,028,334	765	-	-	-	42,981,044	-2.2%	2.7%	-1.7%
2005-06...	165,872,636	-	6,372,596	172,245,232	561,988	165,327,743	6,355,501	11,679	34,805	-	-	171,636,758	324.4%	57.8%	299.3%
2006-07...	234,968,639	-	6,895,552	241,864,191	550,041	234,437,889	6,876,260	453	138,798	578	-	241,174,320	41.8%	8.2%	40.5%
2007-08...	229,185,097	-	19,385,010	248,570,108	411,083	228,848,157	19,310,868	342	89,526	366	10,691,257	237,377,533	-2.4%	180.8%	-1.6%
2008-09...	220,616,844	-	23,340,105	243,956,948	578,682	220,157,816	23,220,451	8,161	64,388	271	16,248,555	227,056,891	-3.8%	20.2%	-4.3%
2009-10...	244,630,968	-	30,350,333	274,981,301	1,026,005	243,918,489	30,036,807	9,421	121,427	561	22,092,931	251,730,957	10.8%	29.4%	10.9%
2010-11...	258,774,808	-	31,906,438	290,681,247	1,176,161	257,949,338	31,555,748	1,080	83,851	362	24,149,650	265,270,142	5.8%	5.1%	5.4%
2011-12...	261,915,124	-	33,381,867	295,296,991	527,183	261,758,825	33,010,984	15,470	32,651	134	23,820,819	270,900,735	1.5%	4.6%	2.1%
2012-13...	249,730,345	-	33,037,145	282,767,489	1,641,863	248,662,762	32,462,865	28,418	71,463	287	25,624,521	255,400,938	-5.0%	-1.7%	-5.7%
2013-14...	248,706,308	-	34,732,241	283,438,549	1,588,119	247,684,943	34,165,486	77,135	170,841	686	26,069,447	255,532,320	-0.4%	5.2%	0.1%
2014-15...	240,741,735	-	37,105,657	277,847,392	1,356,265	240,395,440	36,095,687	12,762	83,065	342	27,860,863	248,534,095	-2.9%	5.6%	-2.7%
2015-16...	245,725,427	2,982,595	38,694,805	287,402,827	1,068,625	245,359,695	40,974,507	47,975	156,749	657	28,695,258	257,433,563	2.1%	13.5%	3.6%
2016-17...	249,011,980	3,692,890	40,324,691	293,029,561	808,898	248,687,355	43,533,309	82,987	60,811	269	30,325,010	261,751,586	1.4%	6.2%	1.7%
2017-18...	245,944,066	4,517,783	42,604,382	293,066,231	808,385	245,772,335	46,485,511	75,467	121,174	536	31,769,093	260,291,576	-1.2%	6.8%	-0.6%
2018-19...	241,091,949	5,383,702	46,911,899	293,387,550	443,785	240,961,646	51,982,119	98,115	118,870	573	35,562,456	257,163,750	-2.0%	11.8%	-1.2%

Effective January 1, 1994, cigarette excise tax law changed from a stamp method of payment based on packs purchased to a reporting method based on sales. Concurrent with the change in the payment method was a reduction in the amount of discount allowed to taxpayers.

Effective September 1, 2005, the cigarette tax rate increased from 2.5 mills per cigarette (5¢ per pack of 20 cigarettes) to 1.5¢ per cigarette (30¢ per pack of 20 cigarettes).

Effective September 1, 2005, the tax rate for tobacco products (other than cigarettes) increased from 2% to 3% of the cost price of the product (10% effective October 1, 2007).

Proceeds of the additional 7% rate are credited to the newly established University Cancer Research Fund.

Effective July 1, 2006, the cigarette tax rate increased from 1.5¢ per cigarette to 1.75¢ per cigarette (35¢ per pack of 20 cigarettes).

Effective September 1, 2009, the cigarette tax rate increased from 1.75¢ per cigarette (35¢ per pack of 20 cigarettes) to 2.25¢ per cigarette (45¢ per pack of 20 cigarettes). The tax rate for other tobacco products increased from 10% to 12.8% of the cost price of the product (3% of the cost price is dedicated to the General Fund, the remainder of the net tax is dedicated to the University Cancer Research Fund).

Effective June 1, 2015, an excise tax at the rate of \$0.05 per fluid mL is imposed on consumable vapor products containing nicotine (discount does not apply).

Effective June 12, 2018, § 105-113.4E defines 'modified risk tobacco product' as a product marketed for use to reduce the harm or risk of tobacco-related disease: such products qualify for a reduced excise tax rate

Cigarette tax/other tobacco products tax discount:

Effective for reporting periods beginning on or after August 1, 2004, § 105-113.21 and § 105-113.39 were reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly tobacco tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after August 1, 2003.]

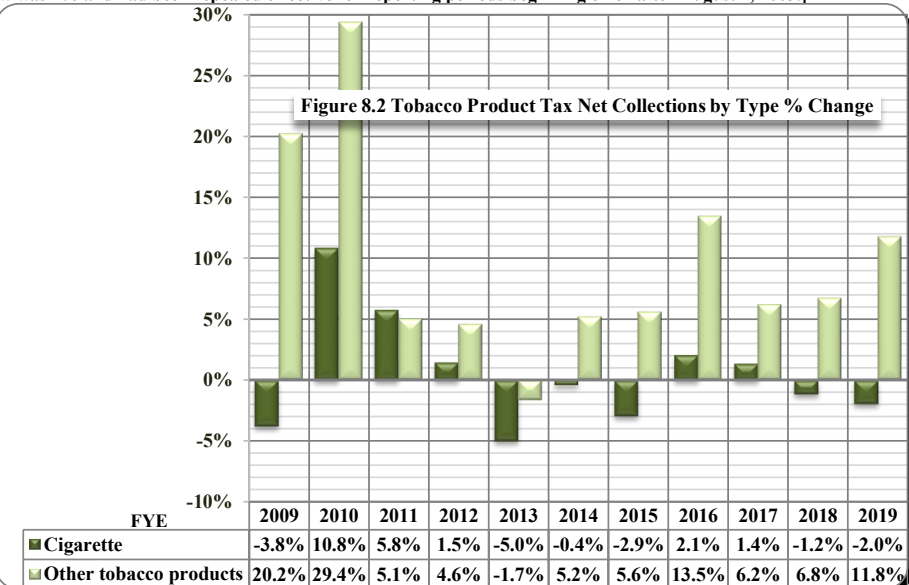
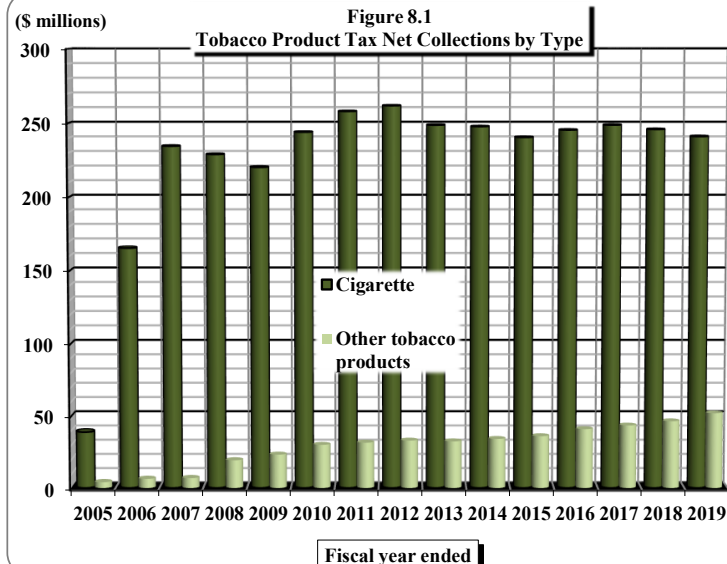


TABLE 9. PER CAPITA TAX-PAID CIGARETTE SALES

Fiscal year ended	Per capita National cigarette sales (number of packs)	Per capita North Carolina cigarette sales (number of packs)	rate of tax per pack (¢)
1970	126.7	172.4	2*
1971	132.4	187.6	2
1972	131.6	214.1	2
1973	135.1	226.5	2
1974	141.7	227.3	2
1975	134.9	226.0	2
1976	145.3	230.2	2
1977	138.9	217.0	2
1978	140.9	205.5	2
1979	141.1	197.3	2
1980	139.9	187.8	2
1981	139.8	179.3	2
1982	137.9	179.0	2
1983	126.3	169.8	2
1984	121.6	160.6	2
1985	119.6	156.3	2
1986	117.5	154.4	2
1987	114.4	150.5	2
1988	110.0	146.0	2
1989	105.6	139.3	2
1990	100.8	133.7	2
1991	96.5	132.7	2
1992	94.8	128.9	5**
1993	93.1	129.7	5
1994	90.6	112.7	5
1995	89.5	124.9	5
1996	87.7	129.7	5
1997	86.9	125.6	5
1998	85.8	126.0	5
1999	82.1	113.1	5
2000	77.4	109.0	5
2001	73.7	100.1	5
2002	71.7	98.5	5
2003	67.9	97.7	5
2004	65.1	95.6	5
2005	63.3	93.8	5
2006	61.1	89.6	30**
2007	58.9	78.3	35**
2008	55.5	73.7	35
2009	52.6	69.6	35
2010	47.9	61.5	45
2011	46.5	60.9	45
2012	45.1	60.7	45
2013	43.0	57.5	45
2014	41.0	56.7	45
2015	40.4	54.1	45
2016	39.5	54.4	45
2017	38.1	54.5	45
2018	35.6	53.2	45

Source: Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 53, 2018.

*Tax imposed effective October 1, 1969. Amount based on nine months of collections projected to one year.

**Tax rate increase effective August 1, 1991.

Effective September 1, 2005, the cigarette tax rate increased from 2.5 mills per cigarette (5¢ per pack of 20 cigarettes) to 1.5¢ per cigarette (30¢ per pack of 20 cigarettes).

Effective July 1, 2006, the cigarette tax rate increased from 1.5¢ per cigarette to 1.75¢ per cigarette (35¢ per pack of 20 cigarettes).

Effective September 1, 2009, the cigarette tax rate increased from 1.75¢ per cigarette to 2.25¢ per cigarette (45¢ per pack of 20 cigarettes).

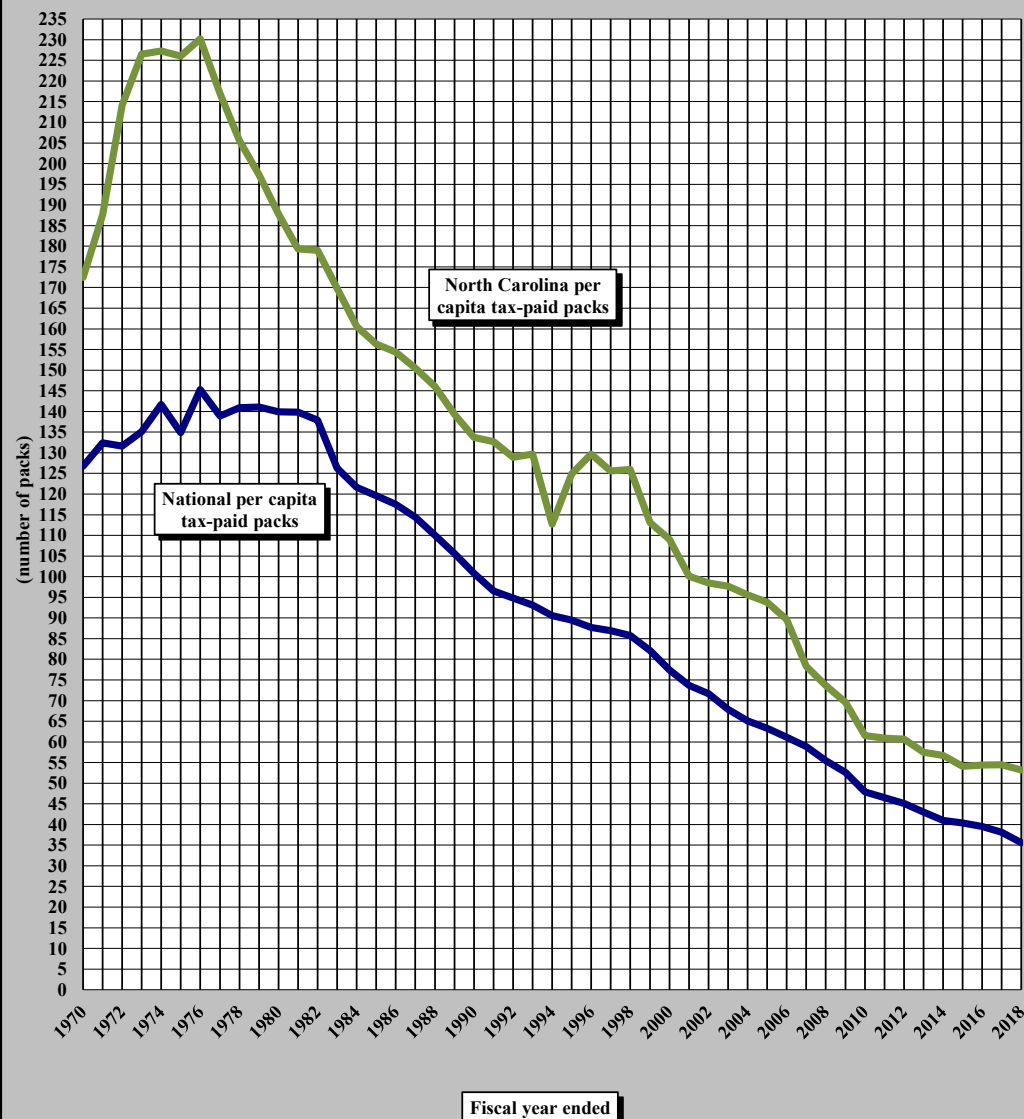
Figure 9.1 Per Capita Tax-Paid Cigarette Sales
(National and North Carolina)

TABLE 11. ALCOHOLIC BEVERAGE TAX COLLECTIONS
[§ 105 ARTICLE 2C.]

Fiscal year	Alcoholic beverage tax gross collections [\$]	Refunds [\$]	Net collections before local government distribution allocation/transfers [\$]	Alcoholic Beverage Tax Allocations and Transfers					Net collections to General Fund [\$]	Year-over-year % change			
				Local government distribution allocation† [\$]	Intergovernmental/inter-fund transfers					Gross collections	Refunds	Net collections before allocation/transfers	Amount to General Fund
					Department of Commerce transfer* [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]					
2004-05.....	219,520,359	82,044	219,438,315	29,778,545	350,000	1,112	-	-	189,308,658	3.86%	-46.28%	3.89%	3.79%
2005-06.....	231,610,071	60,574	231,549,497	30,229,766	440,039	-	34,450	-	200,845,242	5.51%	-26.17%	5.52%	6.09%
2006-07.....	245,387,597	552,404	244,835,193	31,638,059	559,961	1,170	27,657	115	212,608,231	5.95%	811.95%	5.74%	5.86%
2007-08.....	259,110,001	85,614	259,024,387	33,073,333	800,000	-	25,534	104	225,125,416	5.59%	-84.50%	5.80%	5.89%
2008-09.....	262,810,968	35,642	262,775,326	33,379,600	875,000	7,297	54,627	230	228,458,572	1.43%	-58.37%	1.45%	1.48%
2009-10.....	294,285,374	1,053,570	293,231,804	10,860,329	-	6,574	47,737	221	282,316,942	11.98%	2,855.98%	11.59%	23.57%
2010-11.....	309,412,522	115,502	309,297,020	34,021,288	-	325	81,445	352	275,193,609	5.14%	-89.04%	5.48%	-2.52%
2011-12.....	321,599,488	23,123	321,576,364	34,110,110	-	121	102,614	422	287,363,097	3.94%	-79.98%	3.97%	4.42%
2012-13.....	331,874,776	627,827	331,246,949	32,555,824	-	15,209	35,930	144	298,639,842	3.20%	2,615.16%	3.01%	3.92%
2013-14.....	341,658,837	(255,324)	341,914,161	35,723,179	-	2,199	193,113	776	305,994,895	2.95%	-140.67%	3.22%	2.46%
2014-15.....	358,563,120	155,951	358,407,169	39,525,134	-	15,790	135,852	559	318,729,834	4.95%	161.08%	4.82%	4.16%
2015-16.....	377,495,319	331,705	377,163,614	37,020,719	-	3,605	42,563	146	340,096,582	5.28%	112.70%	5.23%	6.70%
2016-17.....	393,775,309	574,683	393,200,626	39,534,929	-	7,180	54,393	240	353,603,883	4.31%	73.25%	4.25%	3.97%
2017-18.....	410,373,215	189,115	410,184,100	38,859,777	-	16,958	186,230	823	371,120,312	4.22%	-67.09%	4.32%	4.95%
2018-19.....	436,831,388	1,209,414	435,621,974	39,594,186	-	6,861	159,283	768	395,860,876	6.45%	539.51%	6.20%	6.67%

Detail may not add to totals due to rounding.

†Amounts shown for local government distribution allocation represent amounts placed in reserve during the fiscal year designated and are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year.

Effective July 1, 1995, the provision of funds for the allocation changed from an annual appropriation based on the preceding 12-month period ending September 30 to a distribution based on the preceding 12-month period ending March 31 of each year.

SL 2009-451, s. 27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages and wine first sold or otherwise disposed of on or after that date, increases the excise tax rates and, accordingly, reduces the local government distributable share percentages of the beer and wine excise taxes net proceeds.

The legislation specifies a temporary additional reduction in the percentage of the net amount of excise taxes distributable to local governments for the taxes collected during the 12-month collection period ending March 31, 2010.

***Department of Commerce transfer (§ 105-113.81A):**

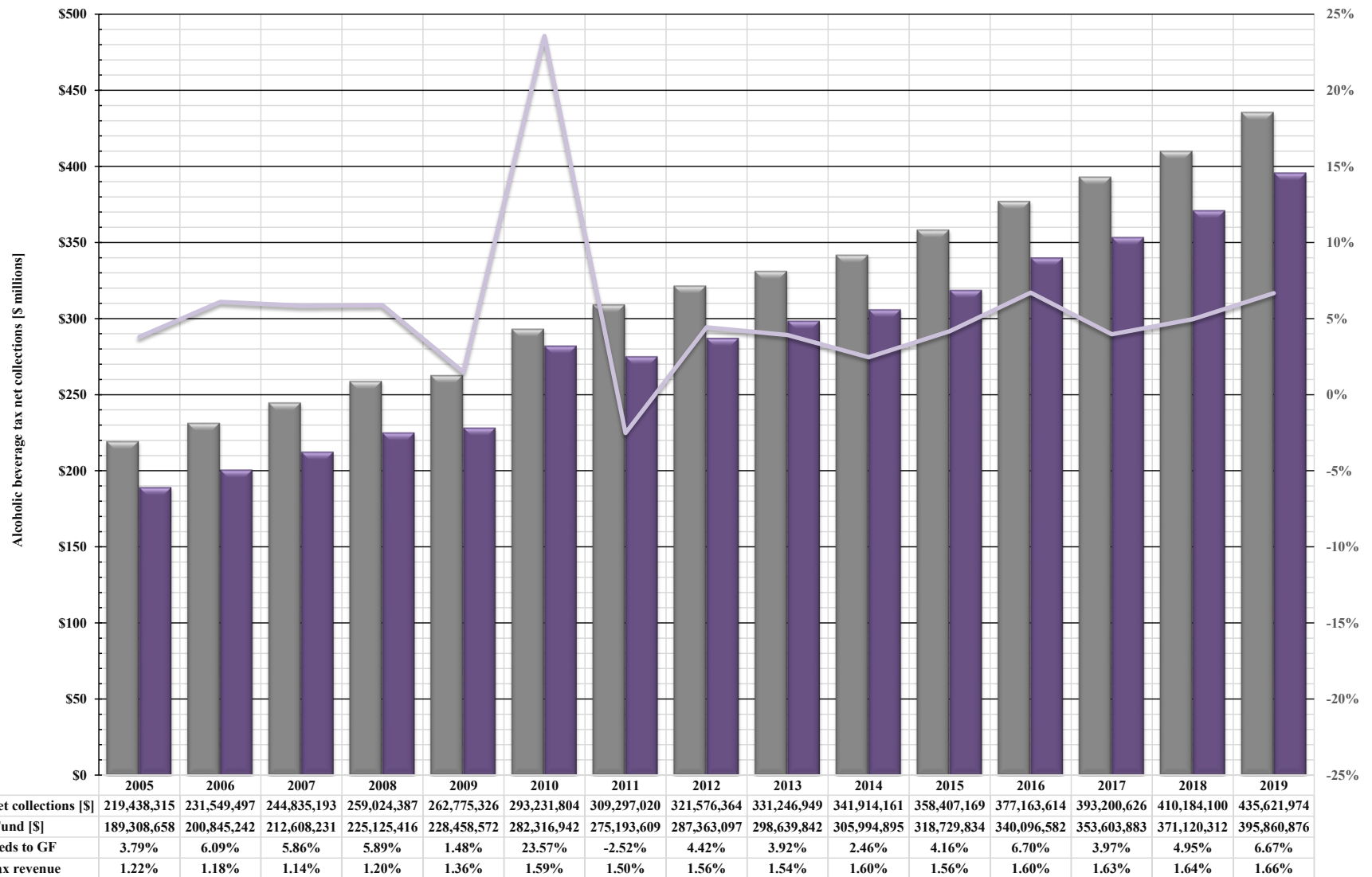
Effective July 1, 2007, SL 2006-227 amends this statute to provide that \$200,000 of the net proceeds of the excise tax collected on unfortified wine be transferred to the Department of Commerce each quarter [previously, the transfer amounted to net proceeds of the excise taxes collected on unfortified and fortified wine bottled in the State (not to exceed \$500,000 annually)]. The earmarked amount was allocated to the North Carolina Wine and Grape Growers Council to promote the North Carolina grape and wine industry and to contract for research and development services to improve viticultural and enological practices in the State. Effective October 1, 2008, SL 2008-107 amends the quarterly transfer provision stipulating that the original \$200,000 allocation be designated for industry promotion and that an additional \$25,000 of the net proceeds of tax collected on unfortified wine be designated on a quarterly basis for the purpose of research and development.

Statutory provisions of the allocation in terms of amount and designation have been periodically adjusted since the enactment of the transfer in 1987 when the annual allocation was capped at \$90,000.

Effective July 1, 2009, SL 2009-451 repeals the statutory requirement provisions for the transfer.

Refer to *Alcoholic Beverage Tax Net Collections By Type*, *Collections of Fortified and Unfortified Wine Excise Taxes*, and *Collections of Beer [Malt Beverage] and Spirituous Liquor Excise Taxes and Liquor [Mixed Beverages] Surcharge* tables and figures for rates, tax collections, and law changes pertaining to the various types of alcoholic beverages.

Figure 11.1 Alcoholic Beverage Tax Net Collections



Alcoholic beverage tax net collections amounts in the above chart are after deduction of the 2% discount allowed to eligible wholesalers or importers and refunds, and before deduction of the local share reserves: net proceeds to General Fund amounts are after deduction of various collection fees and local share reserves. SL 2009-451 increases the excise tax rates (effective September 1, 2009) as follows: the liquor excise tax rate levied on liquor sold in ABC stores increased from 25% to 30%; the beer excise tax rate increased from 53.17¢ to 61.71¢ per gallon; the fortified wine excise tax rate increased from 24¢ to 29.34¢ per liter (\$0.91 to \$1.11 per gallon); and the unfortified wine excise tax rate increased from 21¢ to 26.34¢ per liter (\$0.79 to \$1.00) per gallon.

TABLE 12. ALCOHOLIC BEVERAGE TAX NET COLLECTIONS BY TYPE

[§ 105 ARTICLE 2C.]

Alcoholic beverage tax type/ Local share reserve/ Intergovernmental transfers	Fiscal Year														
	2004-2005			2005-2006			2006-2007			2007-2008			2008-2009		
	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change
Alcoholic beverage tax type:															
Beer (malt beverages)	93,218,652	42.48%	-0.27%	96,152,889	41.53%	3.15%	98,740,195	40.33%	2.69%	101,250,933	39.09%	2.54%	100,332,391	38.18%	-0.91%
Fortified wine	1,038,294	0.47%	-17.45%	1,098,362	0.47%	5.79%	942,117	0.38%	-14.23%	909,261	0.35%	-3.49%	848,605	0.32%	-6.67%
Unfortified wine	11,843,907	5.40%	5.36%	13,045,850	5.63%	10.15%	13,536,924	5.53%	3.76%	14,722,932	5.68%	8.76%	15,163,494	5.77%	2.99%
Spirituuous liquor	102,143,159	46.55%	7.37%	108,997,192	47.07%	6.71%	118,497,662	48.40%	8.72%	128,377,545	49.56%	8.34%	134,215,336	51.08%	4.55%
Liquor [mixed beverages] surcharge	11,193,190	5.10%	10.67%	12,255,203	5.29%	9.49%	13,117,126	5.36%	7.03%	13,763,716	5.31%	4.93%	12,208,203	4.65%	-11.30%
Total beverage net tax collections	219,437,203	100.00%	3.89%	231,549,497	100.00%	5.52%	244,834,023	100.00%	5.74%	259,024,387	100.00%	5.80%	262,768,029	100.00%	1.45%
Local share reserve	29,778,545	13.57%	4.58%	30,229,766	13.06%	1.52%	31,638,059	12.92%	4.66%	33,073,333	12.77%	4.54%	33,379,600	12.70%	0.93%
Department of Commerce transfer††	350,000	0.16%	0.00%	440,039	0.19%	25.73%	559,961	0.23%	27.25%	800,000	0.31%	42.87%	875,000	0.33%	9.38%
OSBM Civil Penalty/Forfeiture Fund	-	-	-	34,450	0.01%	-	27,657	0.01%	-19.72%	25,534	0.01%	-7.68%	54,627	0.02%	113.94%
Collection cost of fines/forfeitures	-	-	-	-	-	-	115	0.00%	-	104	0.00%	-9.48%	230	0.00%	120.29%
Net collections to General Fund	189,308,658	86.27%	3.79%	200,845,242	86.74%	6.09%	212,608,231	86.84%	5.86%	225,125,416	86.91%	5.89%	228,458,572	86.94%	1.48%
Alcoholic beverage tax type/ Local share reserve/ Intergovernmental transfers	Fiscal Year														
	2009-2010			2010-2011			2011-2012			2012-2013			2013-2014		
	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change
Alcoholic beverage tax type:															
Beer (malt beverages)	110,514,793	37.69%	10.15%	114,551,504	37.04%	3.65%	115,472,726	35.91%	0.80%	115,698,892	34.93%	0.20%	115,643,022	33.82%	-0.05%
Fortified wine	854,060	0.29%	0.64%	814,755	0.26%	-4.60%	788,506	0.25%	-3.22%	770,210	0.23%	-2.32%	772,565	0.23%	0.31%
Unfortified wine	18,701,084	6.38%	23.33%	21,407,583	6.92%	14.47%	22,192,483	6.90%	3.67%	23,202,276	7.00%	4.55%	24,477,278	7.16%	5.50%
Spirituuous liquor	151,024,406	51.50%	12.52%	160,259,549	51.81%	6.12%	169,704,562	52.77%	5.89%	177,418,778	53.56%	4.55%	186,694,439	54.60%	5.23%
Liquor [mixed beverages] surcharge	12,130,887	4.14%	-0.63%	12,263,304	3.96%	1.09%	13,417,967	4.17%	9.42%	14,141,584	4.27%	5.39%	14,324,659	4.19%	1.29%
Total beverage net tax collections	293,225,229	100.00%	11.59%	309,296,694	100.00%	5.48%	321,576,244	100.00%	3.97%	331,231,740	100.00%	3.00%	341,911,963	100.00%	3.22%
Local share reserve	10,860,329	3.70%	-67.46%	34,021,288	11.00%	213.26%	34,110,110	10.61%	0.26%	32,555,824	9.83%	-4.56%	35,723,179	10.45%	9.73%
Department of Commerce transfer††	-	-	-100.00%	-	-	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	47,737	0.02%	-12.61%	81,445	0.03%	70.61%	102,614	0.03%	25.99%	35,930	0.01%	-64.99%	193,113	0.06%	437.47%
Collection cost of fines/forfeitures	221	0.00%	-4.01%	352	0.00%	59.44%	422	0.00%	20.11%	144	0.00%	-65.84%	776	0.00%	437.46%
Net collections to General Fund	282,316,942	96.28%	23.57%	275,193,609	88.97%	-2.52%	287,363,097	89.36%	4.42%	298,639,842	90.16%	3.92%	305,994,895	89.50%	2.46%
Alcoholic beverage tax type/ Local share reserve/ Intergovernmental transfers	Fiscal Year														
	2014-2015			2015-2016†			2016-2017			2017-2018			2018-2019 ^P		
	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change	Collection amount [\$]	% of total	YoY % change
Alcoholic beverage tax type:															
Beer (malt beverages)	117,666,274	32.83%	1.75%	120,572,033	31.97%	2.47%	121,031,497	30.78%	0.38%	121,947,689	29.73%	0.76%	123,728,839	28.40%	1.46%
Fortified wine	760,728	0.21%	-1.53%	719,473	0.19%	-5.42%	676,053	0.17%	-6.03%	644,025	0.16%	-4.74%	615,339	0.14%	-4.45%
Unfortified wine	25,713,643	7.17%	5.05%	26,761,297	7.10%	4.07%	27,394,039	6.97%	2.36%	28,763,369	7.01%	5.00%	29,635,196	6.80%	3.03%
Spirituuous liquor (includes antique)†	199,586,988	55.69%	6.91%	213,345,450	56.57%	6.89%	227,391,099	57.83%	6.58%	240,830,751	58.72%	5.91%	262,419,312	60.24%	8.96%
Liquor [mixed beverages] surcharge	14,663,747	4.09%	2.37%	15,761,756	4.18%	7.49%	16,700,758	4.25%	5.96%	17,981,308	4.38%	7.67%	19,216,428	4.41%	6.87%
Total beverage net tax collections	358,391,379	100.00%	4.82%	377,160,009	100.00%	5.24%	393,193,446	100.00%	4.25%	410,167,142	100.00%	4.32%	435,615,113	100.00%	6.20%
Local share reserve	39,525,134	11.03%	10.64%	37,020,719	9.82%	-6.34%	39,534,929	10.05%	6.79%	38,859,777	9.47%	-1.71%	39,594,186	9.09%	1.89%
Department of Commerce transfer††	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	135,852	0.04%	-29.65%	42,563	0.01%	-68.67%	54,393	0.01%	27.80%	186,230	0.05%	242.38%	159,283	0.04%	-14.47%
Collection cost of fines/forfeitures	559	0.00%	-27.89%	146	0.00%	-73.95%	240	0.00%	65.00%	823	0.00%	242.38%	768	0.00%	-6.66%
Net collections to General Fund	318,729,834	88.93%	4.16%	340,096,582	90.17%	6.70%	353,603,883	89.93%	3.97%	371,120,312	90.48%	4.95%	395,860,876	90.87%	6.67%

TABLE 12. - Continued

^P=Preliminary. State license taxes for alcoholic beverages were repealed effective May 1, 1999.

Alcoholic beverage tax type collection amounts shown in the above table are after deduction of the 2% discount allowed to eligible wholesalers or importers and refunds, exclude collection fees on overdue tax debts (§ 105-243.1), and are before deduction of the local share reserve.

SL 2009-451, s. 27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages and wine first sold or otherwise disposed of on or after that date, increases the excise tax rates and, accordingly, reduces the local government distributable share percentages of the beer and wine excise taxes net proceeds.

The liquor excise tax rate that is levied on liquor sold in ABC stores increased from 25% to 30%.

The beer excise tax rate increased from 53.177¢ to 61.71¢ per gallon and the local government distributable share percentage was reduced from 23.75% to 20.47%

(7.24% applies for beer excise taxes collected during the 12-month collection period ending March 31, 2010).

The fortified wine excise tax rate increased from 24¢ to 29.34¢ per liter (\$0.91 to \$1.11 per gallon) and the local government distributable share percentage was reduced from 22% to 18% (6.49% applies for fortified wine excise taxes collected during the 12-month collection period ending March 31, 2010).

The unfortified wine excise tax rate increased from 21¢ to 26.34¢ per liter (\$0.79 to \$1.00 per gallon) and the local government distributable share percentage was reduced from 62% to 49.44% (18% applies for fortified wine excise taxes collected during the 12-month collection period ending March 31, 2010).

Pursuant to § 18B-804, alcoholic beverage pricing, a charge of \$20 on each 4 liters and a proportional sum on lesser quantities is assessed on spirituous liquor sold to a mixed beverage permittee for resale in mixed beverages or on spirituous liquor sold to a cabinet guest room permittee for resale.

Liquor surcharge (State share of mixed beverages surcharge): pursuant to § 18B-805, the local board pays to the Department of Revenue 1/2 of both the mixed beverages surcharges required by § 18B-804(b)(8) and the guest room cabinet surcharge required by § 18B-804(b)(9).

Effective February 1, 2002, the excise tax rate on liquor sold in ABC stores was reduced from 28% to 25% due to the enactment of a 6% State sales tax on spirituous liquor effective December 1, 2001. Effective October 1, 2005, the 6% State sales tax rate increased to the combined general rate of 7% and declined to 6.75% effective December 1, 2006.

Effective April 1, 2008, the combined general rate increased from 6.75% to 7%. Effective September 1, 2009, the excise tax rate increased from 25% to 30%; additionally, a temporary additional 1% State sales and use tax rate was imposed and expired on July 1, 2011: the combined general rate temporarily increased from 7% to 8% during this period.

†SL 2015-98 authorizes and regulates the sale of antique spirituous liquor (spirituous liquor that has not been in production or bottled in the last twenty (20) years, is in the original manufacturer's unopened container, is not owned by a distillery, and is not otherwise available for purchase by an ABC Board except through the special order process pursuant to § 18B-1001(20)). [Effective September 1, 2015]

Alcoholic beverage discount [applies to beer and wine excise taxes]:

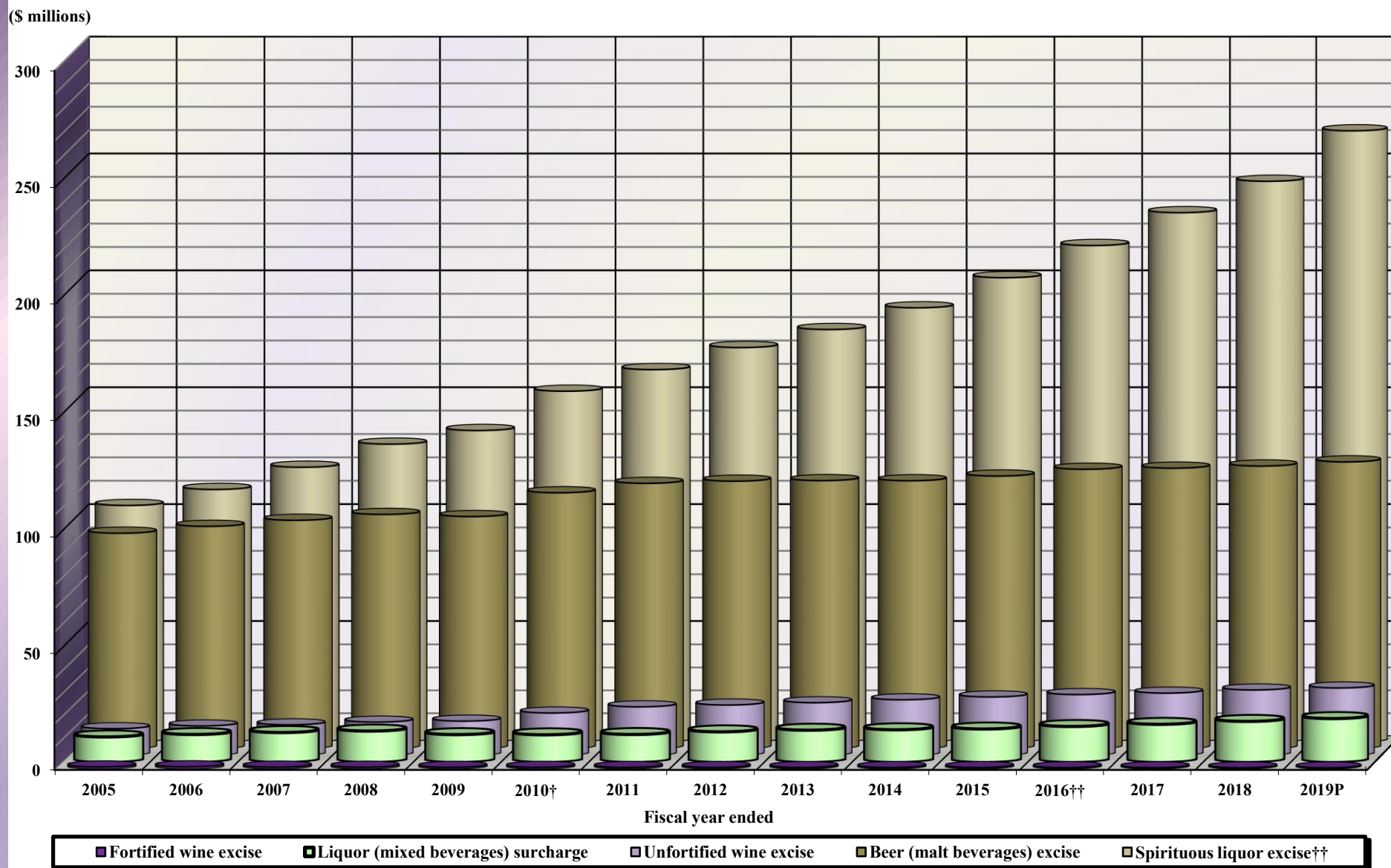
Effective for reporting periods beginning on or after August 1, 2004, § 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after August 1, 2003.]

Local share reserve: amounts represent revenues placed in reserve during the fiscal year designated and are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year.

††Department of Commerce transfer (§ 105-113.81A):

Effective July 1, 2007, \$200,000 of the net proceeds of the excise tax collected on unfortified wine was required to be credited to the Department of Commerce on a quarterly basis [previously, the transfer amounted to net proceeds of the excise taxes collected on unfortified and fortified wine bottled in the State (not to exceed \$500,000 annually)]. The earmarked amount was allocated to the North Carolina Wine and Grape Growers Council to promote the North Carolina grape and wine industry and to contract for research and development services to improve viticultural and enological practices in the State. Effective October 1, 2008, SL 2008-107 amends the quarterly transfer provision stipulating that the original \$200,000 allocation be designated for industry promotion and that an additional \$25,000 of the net proceeds of tax collected on unfortified wine be designated on a quarterly basis for the purpose of research and development. Statutory provisions of the allocation in terms of amount and designation have been periodically adjusted since the enactment of the transfer in 1987 when the annual allocation was capped at \$90,000. Effective July 1, 2009, SL 2009-451 repeals the transfer provision.

Figure 12.1 Alcoholic Beverage Tax Net Collections By Type



P=Preliminary. †Rate increases effective September 1, 2009: beer, 53.177¢ to 61.71¢/gallon; fortified wine, 24¢ to 29.34¢/ liter (91¢ to \$1.11/gallon); unfortified wine, 21¢ to 26.34¢/liter (79¢ to \$1)/gallon; spirituous liquor, 25% to 30%. ††Effective September 1, 2015, spirituous liquor excise includes antique spirituous liquor.

TABLE 13. COLLECTIONS OF FORTIFIED AND UNFORTIFIED WINE EXCISE TAXES
[§ 105 ARTICLE 2C.]

Fiscal year	Wine Excise Tax											State sales tax rate in effect for period [%]	Commerce transfer [formerly credited to DOACS] [\$]
	Fortified wine excise tax					Unfortified wine excise tax					Total wine excise tax net collections [\$]		
	Fortified wine tax collections				Tax rate: [¢ per liter]	Unfortified wine tax collections				Tax rate: [¢ per liter]			
	Total net collections [\$]	YoY % change	State share [\$]	Local share reserve [\$]		Total net collections [\$]	YoY % change	State share [\$]	Local share reserve [\$]				
2004-05.....	1,038,294	-17.45%	799,487	238,807	24	11,843,907	5.36%	4,778,560	7,065,347	21	12,882,202	4.5	350,000
2005-06.....	1,098,362	5.79%	874,707	223,655	"	13,045,850	10.15%	5,605,529	7,440,322	"	14,144,213	"	440,039
2006-07.....	942,117	-14.23%	735,572	206,545	"	13,536,924	3.76%	5,231,466	8,305,458	"	14,479,040	4.25	559,961
2007-08.....	909,261	-3.49%	709,294	199,967	"	14,722,932	8.76%	5,810,412	8,912,520	"	15,632,193	"	800,000
2008-09.....	848,605	-6.67%	654,421	194,184	"	15,163,494	2.99%	5,820,567	9,342,927	"	16,012,099	4.5	875,000
2009-10.....	854,060	0.64%	800,853	53,207	24, 29.34	18,701,084	23.33%	15,569,995	3,131,088	21, 26.34	19,555,143	4.5, 5.5, 5.75	-
2010-11.....	814,755	-4.60%	662,955	151,801	29.34	21,407,583	14.47%	11,112,689	10,294,894	26.34	22,222,338	5.75	-
2011-12.....	788,506	-3.22%	679,918	108,588	"	22,192,483	3.67%	13,510,010	8,682,473	"	22,980,989	4.75	-
2012-13.....	770,210	-2.32%	734,224	35,986	"	23,202,276	4.55%	11,910,624	11,291,652	"	23,972,486	"	-
2013-14.....	772,565	0.31%	621,374	151,192	"	24,477,278	5.50%	11,508,274	12,969,004	"	25,249,843	"	-
2014-15.....	760,728	-1.53%	610,623	150,105	"	25,713,643	5.05%	12,364,811	13,348,832	"	26,474,371	"	-
2015-16.....	719,473	-5.42%	597,969	121,504	"	26,761,297	4.07%	14,584,877	12,176,420	"	27,480,770	"	-
2016-17.....	676,053	-6.03%	537,264	138,789	"	27,394,039	2.36%	12,894,811	14,499,228	"	28,070,092	"	-
2017-18.....	644,025	-4.74%	527,962	116,063	"	28,763,369	5.00%	14,780,562	13,982,807	"	29,407,393	"	-
2018-19.....	615,339	-4.45%	503,836	111,503	"	29,635,196	3.03%	15,127,281	14,507,915	"	30,250,534	"	-

Detail may not add to totals due to rounding. State license taxes were repealed effective May 1, 1999.

Net collection amounts of fortified and unfortified wine excise taxes are after deduction of refunds and before deductions of local share reserves and transfers to the Department of Commerce to be allocated to the North Carolina Wine and Grape Growers Council.

Legislative changes affecting local share allocation and method of funding payments:

Amounts shown for local share reserve are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year; the State share reflects the amount of collections transferred to the General Fund for the indicated fiscal year.

The 1993 General Assembly rewrote § 105-113.82 converting the annual *appropriation* of a portion of the net excise taxes collected on the sale of wine during the preceding 12-month period ending September 30 of each year to an annual *distribution* based on sales for the preceding 12-month period ending March 31 of each year. Legislation became effective July 1, 1995.

SL 2009-451, s. 27A.4(a), effective September 1, 2009, and applicable to fortified and unfortified wine first sold or otherwise disposed of on or after that date, increases the excise tax rates and, accordingly, reduces the local government distributable share percentages of the fortified and unfortified wine excise taxes net proceeds. The legislation specifies a temporary additional reduction in the percentage of the net amount of excise taxes distributable to local governments for the taxes collected during the 12-month collection period ending March 31, 2010.

The fortified wine excise tax rate increased from 24¢ to 29.34¢ per liter (\$0.91 to \$1.11 per gallon) and the local government distributable share percentage was reduced from 22% to 18% (6.49% applies for fortified wine excise taxes collected during the 12-month collection period ending March 31, 2010).

The unfortified wine excise tax rate increased from 21¢ to 26.34¢ per liter (\$0.79 to \$1.00 per gallon) and the local government distributable share percentage was reduced from 62% to 49.44% (18% applies for fortified wine excise taxes collected during the 12-month collection period ending March 31, 2010).

Fortified/unfortified wine definitions effective October 1, 2004:

Fortified wine is wine having an alcoholic content of more than 16% with a maximum content of 24%; under prior law, wine was considered to be fortified if any amount of brandy had been added.

Unfortified wine can have brandy added to it as long as the final product does not have an alcoholic content of more than 16%; under prior law, unfortified wine could not have any brandy added.

Alcoholic beverage discount:

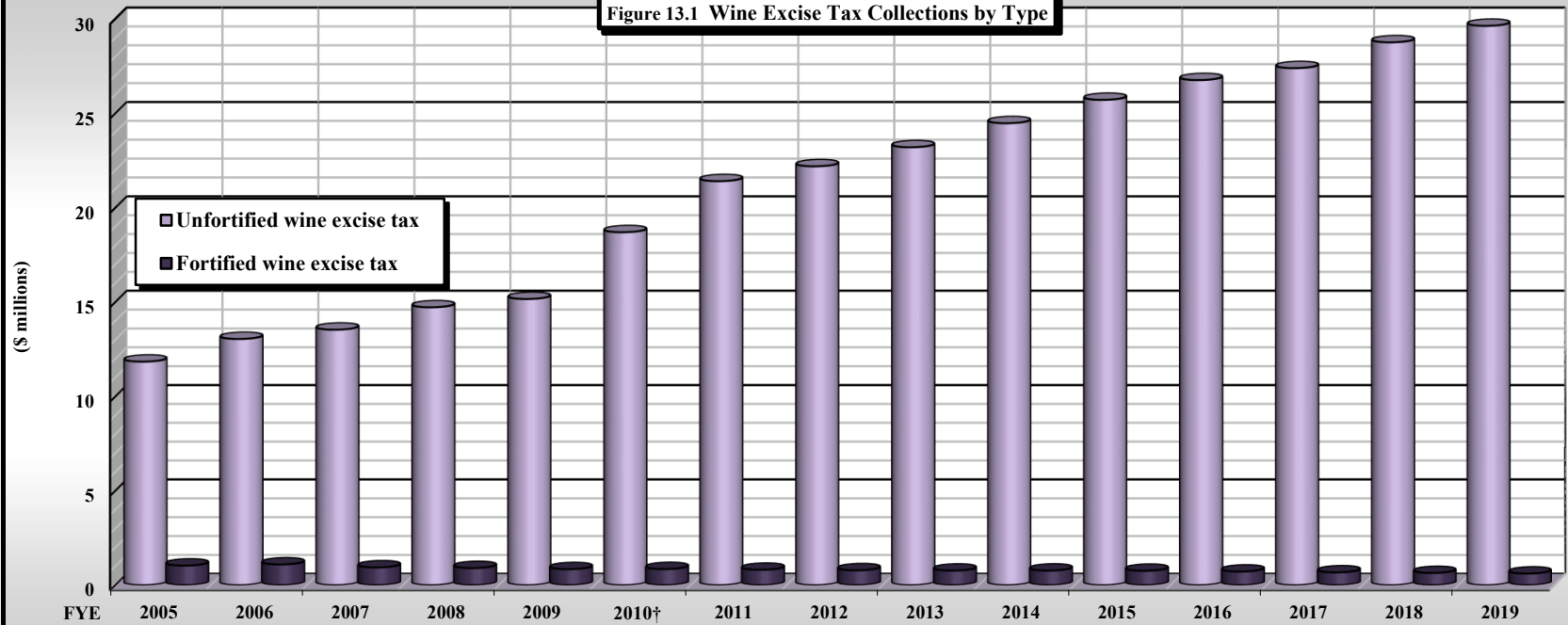
Effective for reporting periods beginning on or after August 1, 2004, § 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after August 1, 2003.]

Sales tax rate changes:

The sale price of fortified wine includes State and local sales taxes. (§ 18B-804(c))

Effective October 16, 2001, the rate increased from 4% to 4.5%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased to 5.5% (5.75% effective October 1, 2009). Effective July 1, 2011, the rate decreased to 4.75%. Local rate not shown.

Figure 13.1 Wine Excise Tax Collections by Type



†Rate increases effective September 1, 2009: fortified wine, 24¢ to 29.34¢/liter (91¢ to \$1.11/gallon); unfortified wine, 21¢ to 26.34¢/liter (79¢ to \$1/gallon)

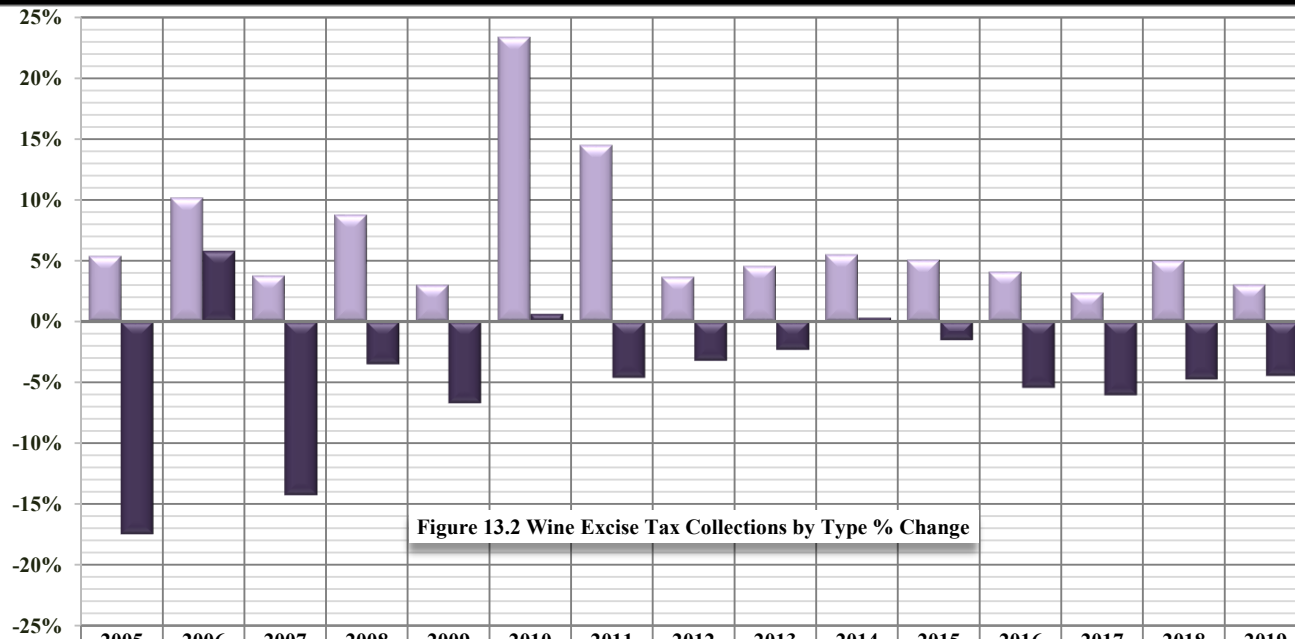


Figure 13.2 Wine Excise Tax Collections by Type % Change

FYE	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Unfortified wine excise tax	5.36%	10.15%	3.76%	8.76%	2.99%	23.33%	14.47%	3.67%	4.55%	5.50%	5.05%	4.07%	2.36%	5.00%	3.03%
Fortified wine excise tax	-17.45%	5.79%	-14.23%	-3.49%	-6.67%	0.64%	-4.60%	-3.22%	-2.32%	0.31%	-1.53%	-5.42%	-6.03%	-4.74%	-4.45%

**TABLE 14. COLLECTIONS OF BEER [MALT BEVERAGE] AND SPIRITUOUS LIQUOR EXCISE TAXES
AND LIQUOR [MIXED BEVERAGES] SURCHARGE**
[§ 105 ARTICLE 2C.; § 18B.]

Fiscal year	Beer [Malt Beverage] Excise Tax					Spirituos Liquor Excise Tax†			Mixed Beverages Surcharge††	
	Total net collections [S]	YoY % change	Beer excise tax rate [¢ per gallon]	State share [S]	Local share reserve [S]	Total net collections [S]	YoY % change	Liquor excise tax rate [%]	Total net collections [S]	YoY % change
2004-05.....	93,218,652	-0.27%	53.177	70,744,261	22,474,391	102,143,159	7.37%	25	11,193,190	10.67%
2005-06.....	96,152,889	3.15%	"	73,587,100	22,565,789	108,997,192	6.71%	"	12,255,203	9.49%
2006-07.....	98,740,195	2.69%	"	75,614,138	23,126,057	118,497,662	8.72%	"	13,117,126	7.03%
2007-08.....	101,250,933	2.54%	"	77,290,087	23,960,846	128,377,545	8.34%	"	13,763,716	4.93%
2008-09.....	100,332,391	-0.91%	"	76,489,902	23,842,489	134,215,336	4.55%	"	12,208,203	-11.30%
2009-10.....	110,514,793	10.15%	61.71	102,838,759	7,676,034	151,024,406	12.52%	30	12,130,887	-0.63%
2010-11.....	114,551,504	3.65%	"	90,976,910	23,574,594	160,259,549	6.12%	"	12,263,304	1.09%
2011-12.....	115,472,726	0.80%	"	90,153,678	25,319,048	169,704,562	5.89%	"	13,417,967	9.42%
2012-13.....	115,698,892	0.20%	"	94,470,705	21,228,187	177,418,778	4.55%	"	14,141,584	5.39%
2013-14.....	115,643,022	-0.05%	"	93,040,039	22,602,983	186,694,439	5.23%	"	14,324,659	1.29%
2014-15.....	117,666,274	1.75%	"	91,640,077	26,026,197	199,586,988	6.91%	"	14,663,747	2.37%
2015-16.....	120,572,033	2.47%	"	95,849,239	24,722,794	213,345,450	6.89%	"	15,761,756	7.49%
2016-17.....	121,031,497	0.38%	"	96,140,555	24,890,942	227,391,099	6.58%	"	16,700,758	5.96%
2017-18.....	121,947,689	0.76%	"	97,186,782	24,760,907	240,830,751	5.91%	"	17,981,308	7.67%
2018-19 ^P	123,728,839	1.46%	"	98,754,071	24,974,768	262,419,312	8.96%	"	19,216,428	6.87%

^P=Preliminary. Net collection amounts of beer excise tax are after deduction of refunds and before deductions of local share reserves. State license taxes were repealed effective May 1, 1999.

Legislative changes affecting local share allocation and liquor and beer excise tax rates:

Amounts shown for local share reserve are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year; the State share reflects the amount of collections transferred to the General Fund for the indicated fiscal year.

The 1993 General Assembly rewrote § 105-113.82 converting the annual *appropriation* of a portion of the net excise taxes collected on the sale of beer during the preceding 12-month period ending September 30 of each year to an annual *distribution* based on sales for the preceding 12-month period ending March 31 of each year. Legislation became effective **July 1, 1995**.

SL 2009-451, s. 27A.4(a), effective **September 1, 2009**, and applicable to liquor sold and to malt beverages first sold or otherwise disposed of on or after that date, increases the excise tax rates and, accordingly, reduces the local government distributable share percentage of the beer excise tax net proceeds.

The liquor excise tax rate that is levied on liquor sold in ABC stores increased from 25% to 30%.

The beer excise tax rate increased from 53.177¢ to 61.71¢ per gallon and the local government distributable share percentage was reduced from 23.75% to 20.47% (7.24% applies for beer excise taxes collected during the 12-month collection period ending March 31, 2010).

Alcoholic beverage discount:

Effective for reporting periods beginning on or after **August 1, 2004**, § 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after **August 1, 2003**.]

†SL 2015-98 authorizes and regulates the sale of antique spirituous liquor (spirituous liquor that has not been in production or bottled in the last twenty (20) years, is in the original manufacturer's unopened container, is not owned by a distillery, and is not otherwise available for purchase by an ABC Board except through the special order process pursuant to § 18B-1001(20)). [Effective September 1, 2015]

††Pursuant to § 18B-804, alcoholic beverage pricing, a charge of \$20 on each 4 liters and a proportional sum on lesser quantities is assessed on spirituous liquor sold to a mixed beverage permittee for resale in mixed beverages or on spirituous liquor sold to a cabinet guest room permittee for resale.

Liquor surcharge (State share of mixed beverages surcharge): pursuant to § 18B-805, the local board pays to the Department of Revenue 1/2 of both the mixed beverages surcharges required by § 18B-804(b)(8) and the guest room cabinet surcharge required by § 18B-804(b)(9).

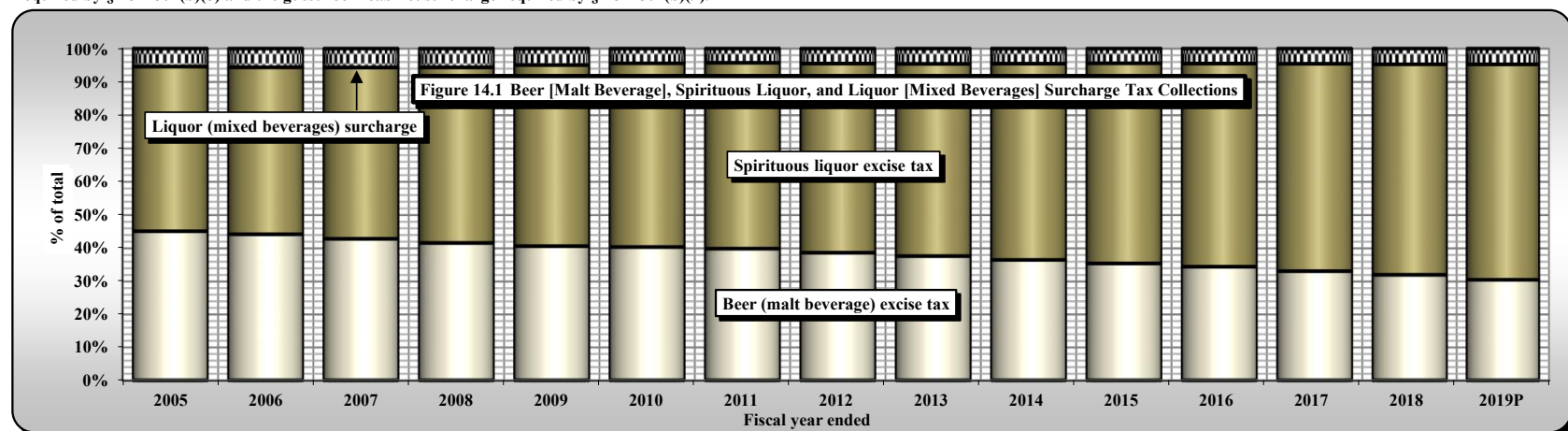


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS
[§ 105 ARTICLE 2D.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers							Net collections after transfers [\$]
				Administrative costs [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	DOR reimbursement by law enforcement agencies [\$]	Unencumbered proceeds State/local law enforcement agencies [\$]	General Fund non-tax revenue [\$]	
2004-05...	9,349,534	261,945	9,087,588	193,980	299,208	-	-	-	6,741,211	2,526,223	(673,034)
2005-06...	11,532,085	204,435	11,327,650	208,728	576,250	811,424	-	-	4,697,222	1,273,478	3,760,549
2006-07...	11,093,468	145,300	10,948,168	135,451	750,687	271,423	1,131	2,397,860	8,240,794	2,739,657	(3,588,835)
2007-08...	10,021,443	119,409	9,902,035	119,392	783,690	366,558	1,498	28,217	6,826,708	2,281,106	(505,134)
2008-09...	8,831,377	196,096	8,635,280	92,893	706,483	507,346	2,135	2,692	5,765,799	1,929,418	(371,485)
2009-10...	9,074,780	286,474	8,788,306	92,199	666,377	457,136	2,113	49	5,518,309	1,792,655	259,468
2010-11...	8,286,554	170,550	8,116,004	68,793	587,390	609,252	2,631	-	5,240,147	1,760,390	(152,599)
2011-12...	8,402,176	132,496	8,269,680	75,944	623,051	487,745	2,008	-	5,008,686	1,683,820	388,426
2012-13...	8,176,727	294,050	7,882,677	67,195	639,515	601,293	2,415	-	5,099,929	1,701,333	(229,003)
2013-14...	7,635,231	152,709	7,482,522	45,798	558,858	481,369	1,933	-	4,705,704	1,568,010	120,850
2014-15...	6,586,783	169,279	6,417,504	37,593	540,316	536,924	2,210	-	4,131,235	1,377,621	(208,396)
2015-16...	7,607,812	190,703	7,417,109	45,910	583,331	710,668	2,997	-	4,630,579	1,680,615	(236,990)
2016-17...	7,991,868	364,364	7,627,504	56,915	570,687	558,620	2,469	-	4,342,993	1,306,397	789,424
2017-18...	8,847,947	175,138	8,672,809	23,490	697,697	738,580	3,264	-	5,775,321	2,109,684	(675,227)
2018-19...	8,072,108	151,358	7,920,750	31,266	684,311	698,873	3,371	-	5,162,570	1,670,778	(330,420)

Detail may not add to totals due to rounding.

Unauthorized substance tax rates and bases:

The excise tax levied under Article 2D is to generate revenue for State and local law enforcement agencies and for the General Fund. The tax was first imposed effective January 1, 1990.

Unauthorized substance	Rate	Minimum Quantity Before Tax is Due
Marijuana stems & stalks that have been separated from the plant	\$0.40 for each gram or fraction thereof	More than 42.5 grams
Marijuana other than separated stems and stalks, or synthetic cannabinoids	\$3.50 for each gram or fraction thereof	More than 42.5 grams
Cocaine	\$50.00 for each gram or fraction thereof	7 or more grams
Any other controlled substance that is sold by weight	\$200.00 for each gram or fraction thereof	7 or more grams
Any other controlled substance that is <i>not</i> sold by weight	\$200.00 for each 10 dosage units or fraction thereof	10 dosage units
Any low-street-value drug that is not sold by weight	\$50.00 for each 10 dosage units or fraction thereof	10 dosage units
Illicit spirituous liquor sold by the drink	\$31.70 for each gallon or fraction thereof	No minimum
Illicit spirituous liquor <i>not</i> sold by the drink	\$12.80 for each gallon or fraction thereof	No minimum
Mash	\$1.28 per gallon or fraction thereof	No minimum
Illicit mixed beverages	\$20.00 on each 4 liters and a proportional sum on lesser quantities	No minimum

When the tax was first imposed, the \$50 rate applicable to cocaine was \$200 per gram, and the \$200 rate applicable to drugs sold by dosage units was \$400. In *Lynn v. West*, the 4th U.S. Circuit Court of Appeals found the tax to be a criminal penalty; as a result, the rates were reduced effective October 31, 1998.

The statute specifies that the refund of a tax that has already been distributed is to first be drawn from the State Unauthorized Substances Tax Account. The amount of any refunded taxes that had been credited to the General Fund is to be subtracted from succeeding credits to the General Fund.

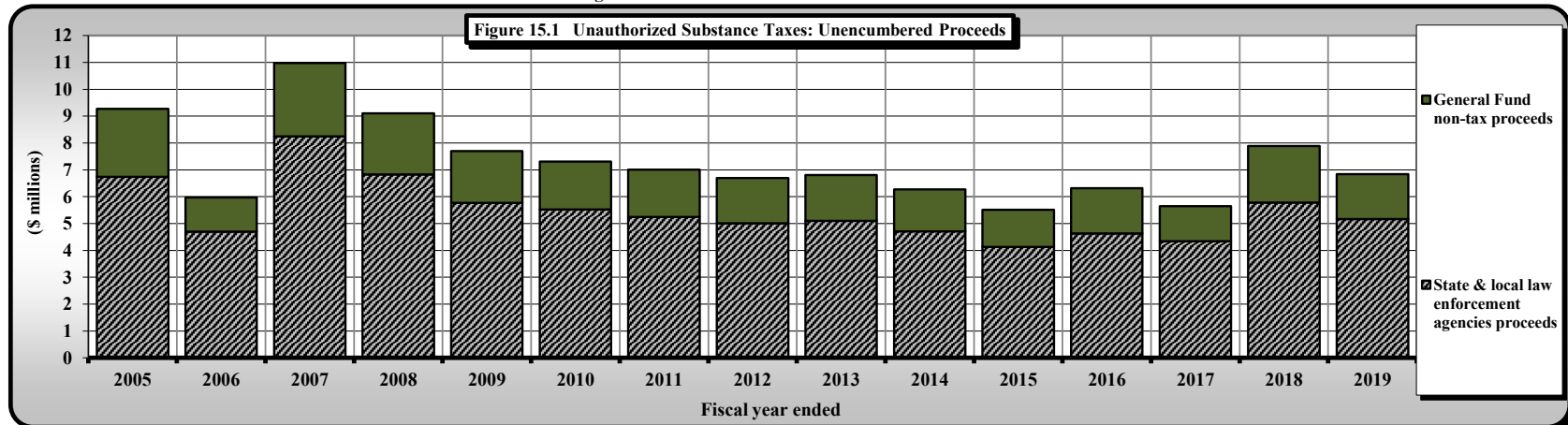


TABLE 16. FRANCHISE TAX COLLECTIONS

[§ 105 ARTICLE 3.]

[The Tax Simplification and Reduction Act of 2013 repeals §§ 105-116 and 105-116.1 effective July 1, 2014, applicable to gross receipts billed on or after that date.]*

[The categories for gas (repealed effective July 1, 1999) and telephone (repealed January 1, 2002) are retained for historical reference.]

Fiscal year	Franchise Tax Gross Collections						Refunds	Franchise Tax Net Collections Before & After Deductions											Year-over-year % change																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
	Taxpayer Type				Total gross collections	Net collections before transfers/ deductions		§ 105-116.1 Municipal/ local share††	Admin- istrative costs	Collection fees on overdue tax debts	OSBM Civil Penalty & Forfeiture Fund	Collection cos of fines/ forfeitures	Inter- govern- mental/ inter-fund transfers	Net collections to General Fund																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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Franchise tax rates and bases:

Utility franchise tax† :	Rate	Base
Power	3.22%	Gross receipts derived from furnishing power, electricity, electric lights, or current. [Repealed by SL 2013-316, s. 4.1(a).; gross receipts billed on or after <u>July 1, 2014</u> , are subject to the combined general rate under Article 5, § 105-164.4(a)(9) (reduced 3.5% rate provision applies to CHEMC for a one-year period).]
Gas	-----	Effective <u>July 1, 1999</u> , sales of piped natural gas became subject to the piped natural gas excise tax (previously subject to sales and franchise taxes). [SL 2013-316, s. 4.1(d) repeals the piped natural gas tax effective <u>July 1, 2014</u> ; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax under § 105-164.4(a)(9) (reduced 3.5% rate provision applies to gas cities for a one-year period).]
Water	4%	Gross receipts from owning or operating a water system subject to regulation by the NC Utilities Commission. [Repealed by SL 2013-316, s. 4.1(a).]
Sewer	6%	Gross receipts from owning or operating a public sewerage company. [Repealed by SL 2013-316, s. 4.1(a).]
Telephone	-----	[Collection levels for fiscal years following repeal reflect payments related to tax liabilities incurred prior to repeal that were processed during the designated fiscal years.] Effective <u>January 1, 2002</u> , telecommunications reform legislation repeals the telephone franchise tax and concurrently enacts legislation that consolidated all taxes on telecommunications services into a single State sales tax rate of 6% [7% combined general rate effective <u>October 1, 2005</u>]. [6.75% effective <u>December 1, 2006</u> ; 7% effective <u>April 1, 2008</u> ; 8% effective <u>September 1, 2009</u> ; 7% effective <u>July 1, 2011</u>]
Business corporations†††:	\$1.50 per \$1,000 of the largest of 3 alternate bases	Three alternate bases: (1) capital stock, surplus & undivided profits apportioned to NC [†††simplified calculation replaces this base with net worth]. (2) 55% of the appraised value of real & tangible property in NC. (3) total actual investment in tangible property in NC. [A deduction is reinstated for indebtedness specifically incurred and existing solely for and as the result of any real estate purchase and real estate improvements effective for taxable years beginning on or after January 1, 2020, and applicable to the calculation of franchise tax reported on the 2019 and later corporate income tax returns; the deduction was previously eliminated in the 2015 franchise tax simplification changes.] †††SL 2015-41 simplifies the calculation of the business corporation franchise tax and increases the annual minimum tax from \$35 to \$200; as amended by SL 2016-5, the franchise tax modifications are effective for taxable years beginning on or after January 1, 2017, and apply to the calculation of franchise tax reported on the 2016 and later corporate income tax return (effective date as amended, May 11, 2016). SL 2017-57 and -204 reduce the tax rate applicable to S Corporations: the tax rate is \$200 for the first \$1,000,000 of the tax base and \$1.50 per \$1,000 of the tax base portion that exceeds \$1,000,000 (minimum tax, \$200) effective for taxable years beginning on or after January 1, 2019, and applicable to the calculation of franchise tax reported on the 2018 and later corporate income tax returns.
Mutual burial associations	\$15-\$50 flat tax	Based on membership. [Repealed by SL 2016-5, s. 1.1(a) for taxes due on or after April 1, 2017.]

††Municipal/local share amounts reflect actual payments to municipalities during the fiscal year indicated.

Intergovernmental, inter-fund transfers

Beginning with fiscal year 2009-10, the amount shown is the transfer of funds for purchases and costs related to the implementation of TIMS and PDP components [SL 2009-451, s. 6.20(a)]

2004-05 Voluntary Compliance Program

Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Franchise tax collections include \$22,859,455 attributable to this program.

Settlement Initiative

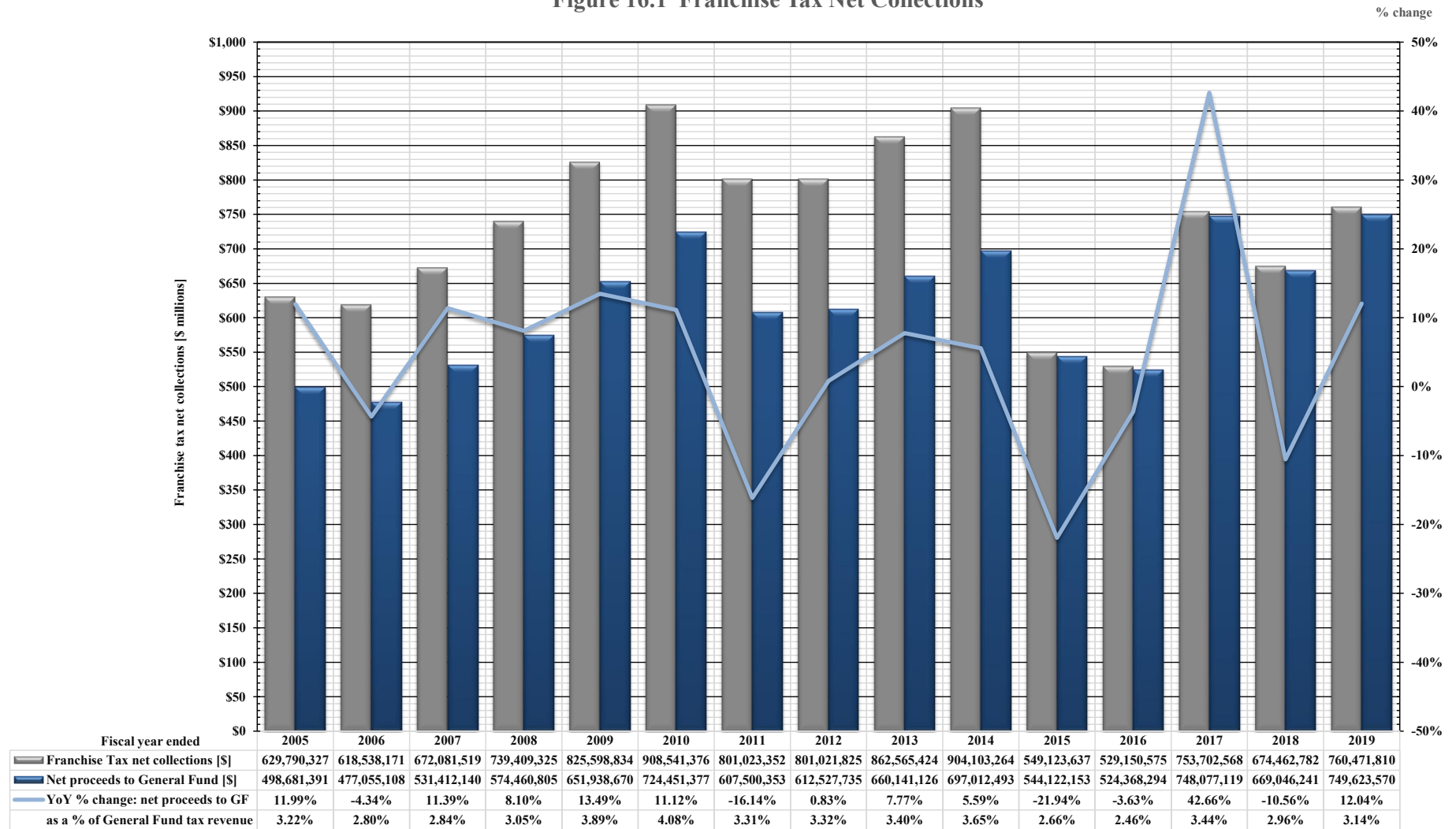
2006-07 A Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden.

Franchise tax collections include \$4,518,477 attributable to this effort.

2009-10 Corporate Resolution Initiative

A corporate resolution initiative launched during 2009 focused on corporate taxpayers with significant outstanding tax bills. Franchise tax collections include \$40,204,035 generated by the program.

Figure 16.1 Franchise Tax Net Collections



Article 3 of § 105 imposes a privilege tax levied on domestic corporations for the corporate rights and privileges granted by their charters, and the enjoyment of corporate powers, rights, privileges, and immunities under the laws of North Carolina, and on foreign corporations (corporations not organized under the laws of North Carolina) for the privilege of doing business in this State and for the benefit and protection they receive from the State's government and laws. In general, the franchise tax rate is \$1.50 per \$1,000 of the amount determined to be the largest of three bases: net worth, 55% of the appraised value of real and tangible personal property in the State, or total actual investment in tangible property in the State. Holding companies and certain corporations are subject to special franchise tax provisions. See Table 16 for additional information.

**TABLE 17. STATE SALES AND USE TAX: ELECTRICITY, PIPED NATURAL GAS, TELECOMMUNICATIONS, AND VIDEO PROGRAMMING SERVICES
NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2018-2019**

[§ 105 ARTICLE 5.]

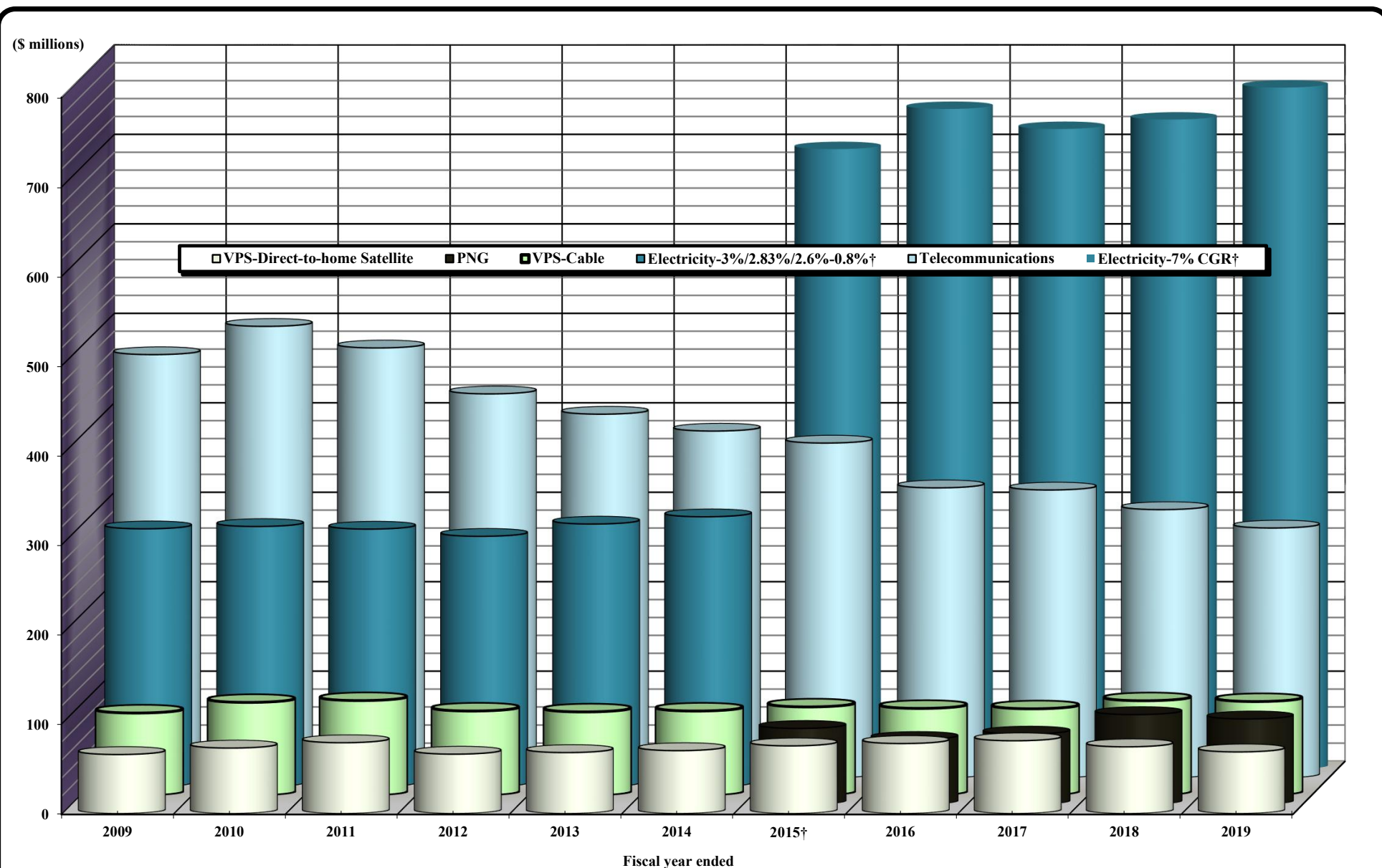
Gross receipts derived from sales of electricity and piped natural gas sold at retail and sourced to the State, and gross receipts derived from providing telecommunications service, ancillary service, and video programming services (cable and direct-to-home satellite) are subject to the 7% combined general rate of sales and use tax with provisions for local share allocation of net tax proceeds determined by statutory formula. The combined general rate is the State's general rate (4.75%) plus the rate of local tax authorized for every county in the State (2.25%).

Collections source	Tax base/ Local share allocation percentages	Net collections and local share allocations [based on July-June collections]									
		Electricity		Piped Natural Gas		Telecommunications		Video Programming			
		§ 105-164.4(a)(9); § 105-164.44K		§ 105-164.4(a)(9); § 105-164.44L		§ 105-164.4(a)(4c); § 105-164.44F(a)(1), (a)(2)		§ 105-164.4(a)(6); § 105-164.44I(a)(2), (a)(3)			
		Net collections	Local share allocation†	Net collections	Local share allocation†	Net collections	Local share allocation†	Net collections	Local share allocation	Net collections	Local share allocation
		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Electricity	Gross receipts derived from sales of electricity sold to consumers (other than qualifying sales to farmers and manufacturers) and billed on or after July 1, 2014. Electricity for use at certain datacenters and electricity transactions to certain recyclers are exempt from taxation. § 105-164.44K provides for a local share allocation equal to 44% of net tax proceeds collected on electricity, less administrative costs (effective for quarters beginning on or after July 1, 2014).	761,326,796	333,821,792	-	-	-	-	-	-	-	-
Piped Natural Gas	Gross receipts derived from sales of piped natural gas sold to consumers (other than sales from a producer and qualifying sales to farmers, manufacturers, commercial laundry and dry cleaning establishments, and State agencies) and billed on or after July 1, 2014. Piped natural gas transactions to certain recyclers and small power production facilities are exempt from taxation. § 105-164.44L provides for a local share allocation equal to 20% of net tax proceeds collected on piped natural gas, less administrative costs (effective for quarters beginning on or after July 1, 2014). [Gas cities receive amounts in addition to the excise tax share effective for quarters beginning on or after July 1, 2015.]	-	-	95,002,652	18,934,498	-	-	-	-	-	-
Telecommunications	Gross receipts derived from providing telephone service (includes local, interstate, intrastate, toll, private telecommunications, mobile telecommunications services, and ancillary services). § 105-164.44F(a)(1) provides for a local share allocation equal to 18.70% of net tax proceeds (less a freeze deduction adjustment). § 105-164.44I provides for a local share allocation equal to 7.7% (specified in § 105-164.44F(a)(2)) of net tax proceeds (adjusted for supplemental PEG support) to partially replace repealed local cable television franchise taxes. PEG channel support funds	-	-	-	-	278,862,026	41,663,407 20,268,089 1,204,287	-	-	-	-
Video Programming	Gross receipts derived from providing video programming services (cable and direct-to-home satellite). § 105-164.44I(a)(2) provides for a local share allocation equal to 23.6% of net tax proceeds (cable) and § 105-164.44I(a)(3) provides for a local share allocation equal to 37.1% of net tax proceeds (direct-to-home satellite) (adjusted for supplemental PEG support) to partially replace repealed local cable television franchise taxes. PEG channel support funds	-	-	-	-	-	-	104,522,537	23,295,512 1,371,807	68,336,394	23,928,897 1,423,905
Totals		761,326,796	333,821,792	95,002,652	18,934,498	278,862,026	63,135,783	104,522,537	24,667,319	68,336,394	25,352,802

Note: [SL 2013-316, s. 4.1(a) repeals the franchise tax on electric power effective July 1, 2014, and applicable to gross receipts billed on or after that date; concurrently, such gross receipts are subject to the 7% combined general rate under Article 5, § 105-164.4(a)(9). SL 2013-316, s. 4.1(c) repeals the 2.83% preferential tax rate applicable to sales of electricity to laundries and pressing and dry cleaning establishment; and the 3% rate effective for gross receipts billed on or after July 1, 2014; concurrently, transactions previously subject to the 2.83% and 3% preferential rates are subject to the 7% combined general rate. SL 2013-316, s. 4.1(d) repeals the piped natural gas excise tax effective July 1, 2014, and applicable to gross receipts billed on or after that date; concurrently, such gross receipts are subject to the 7% combined general rate under Article 5, § 105-164.4(a)(9). § 105-164.44K and § 105-164.44L provide for local share allocations of net tax proceeds generated from sales of electricity and piped natural gas.]

†HB 787 (SL 2005-433, s.10(a)) authorizes counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and sales and use tax levied on telecommunications services. Previously, only municipal governments participated in the distribution. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county.

Figure 17.1. State Sales and Use Tax Net Collections: Electricity†, Piped Natural Gas†, Telecommunications Service, and Video Programming Service [Direct-to-Home Satellite and Cable]



The above chart compares net tax collections for services currently subject to the combined general rate: effective for transactions on/after September 1, 2009, the combined general rate increased from 7% to 8%; effective for transactions on/after July 1, 2011, the combined general rate declined from 8% to 7%.

†Prior to July 1, 2014, gross receipts derived from sales of electricity were subject to the franchise tax (3 22% rate) and to the applicable state sales and use tax rates (3% /2.83%/(2.6%-0.8%)). SL 2013-316, s. 4.1(a) repeals the franchise tax on electric power July 1, 2014, and applicable to gross receipts billed on/after that date; such gross receipts are now subject to the 7% combined general rate [CGR] under Article 5. § 105-164.4(a)(9). Concurrently, SL 2013-316, s. 4.1(c) repeals the 3% rate and the 2.83% preferential tax rate applicable to sales of electricity to laundries and pressing and dry cleaning establishments. SL 2013-316, s. 4.1(d) repeals the piped natural gas excise tax effective July 1, 2014, and applicable to gross receipts billed on/after that date; concurrently, such gross receipts are subject to the 7% combined general rate under Article 5. § 105-164.4(a)(9). [Refer to Table 44 for piped natural gas excise tax information (collections until repeal).]

TABLE 18. PRIMARY FOREST PRODUCTS TAX NET COLLECTIONS

[§ 113A ARTICLE 12.]

Fiscal year	Net collections [S]	Collection fees on overdue tax debts [S]	Forest Development Fund [S]	Net collections Year-over-year change	
				Amount [S]	% change
2004-05.....	1,932,988	746	1,932,242	38,688	2.04%
2005-06.....	1,967,381	-	1,967,381	34,393	1.78%
2006-07.....	1,897,673	34	1,897,640	(69,708)	-3.54%
2007-08.....	1,888,547	13	1,888,533	(9,126)	-0.48%
2008-09.....	1,739,811	16	1,739,795	(148,736)	-7.88%
2009-10.....	1,464,258	20	1,464,238	(275,553)	-15.84%
2010-11.....	1,610,648	164	1,610,484	146,389	10.00%
2011-12.....	1,562,014	126	1,561,887	(48,634)	-3.02%
2012-13.....	1,655,655	-	1,655,655	93,642	5.99%
2013-14.....	1,776,358	12	1,776,347	120,703	7.29%
2014-15.....	1,869,669	-	1,869,669	93,311	5.25%
2015-16.....	1,961,303	-	1,961,303	91,634	4.90%
2016-17.....	1,891,674	-	1,891,674	(69,629)	-3.55%
2017-18.....	1,912,596	-	1,912,596	20,922	1.11%
2018-19.....	1,824,339	550	1,823,789	(88,257)	-4.61%

Primary forest products tax rates and bases:

The tax applies to all primary forest products harvested from lands in the State. Christmas trees and associated greens, material harvested from and used on an individual's own land, and fuel wood harvested for use in individual homes are not considered primary forest products for the purposes of the Primary Forest Product Assessment Act and are, therefore, exempt from the tax.

The rates of the tax vary according to the type of wood and kind of product:

\$.50 per 1,000 board feet	Softwood sawtimber	\$.20 per cord	Softwood pulpwood
\$.40 per 1,000 board feet	Hardwood sawtimber	\$.12 per cord	Hardwood pulpwood

The primary forest products tax was enacted by the 1977 General Assembly to fund programs provided for in the Forest Development Act of 1977. Tax was first collected for the quarter ended September 30, 1978.

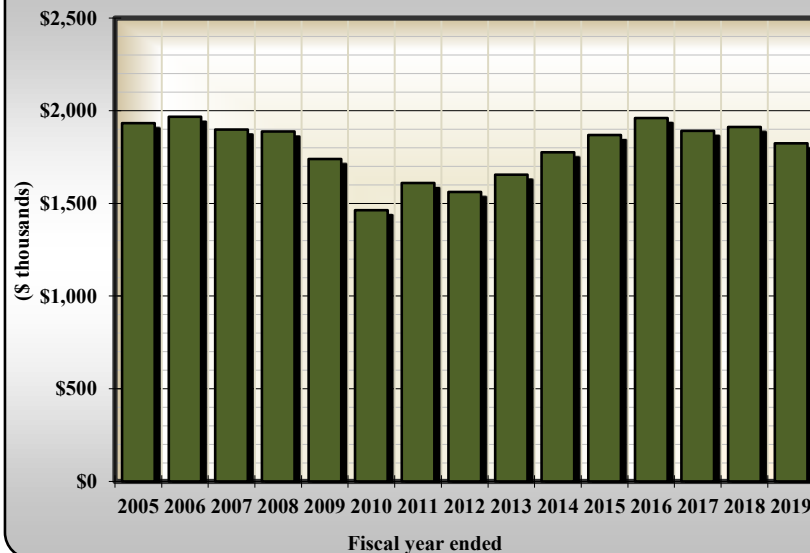
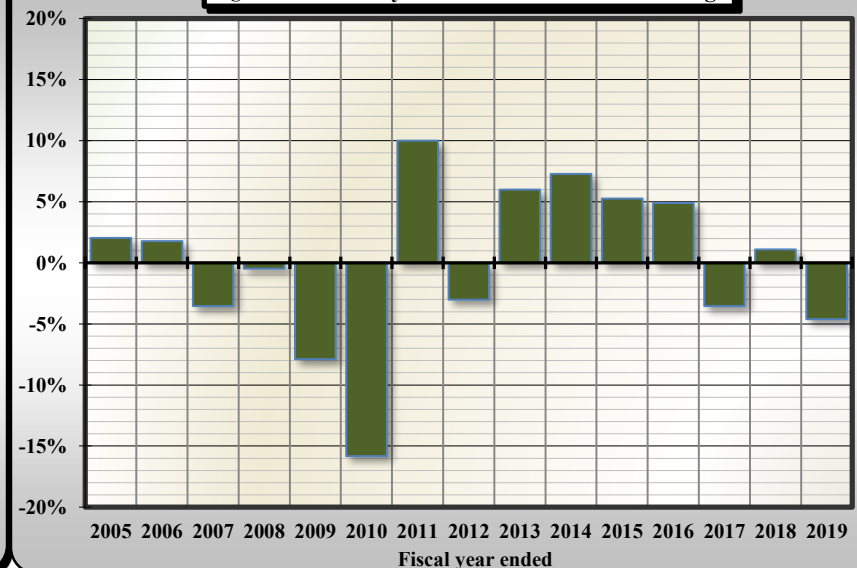
Figure 18.1 Primary Forest Products Tax Net Collections**Figure 18.2 Primary Forest Products Tax % Change**

TABLE 19. PRIMARY FOREST PRODUCTS TAX: AMOUNT OF QUARTERLY TAX DUE ACCORDING TO TYPE OF FOREST PRODUCT
[§ 113A ARTICLE 12.]

Quarter ended	Softwood sawtimber		Hardwood sawtimber		Softwood pulpwood		Hardwood pulpwood		Total computed tax due [S]
	Number of board feet	Computed tax due [50¢ per 1,000 board ft.] [S]	Number of board feet	Computed tax due [40¢ per 1,000 board ft.] [S]	Number of cords	Computed tax due [20¢ per cord] [S]	Number of cords	Computed tax due [12¢ per cord] [S]	
Fiscal year 2014-15:									
September 30, 2014	382,343,296	191,172	129,196,479	51,679	831,633	166,327	418,474	50,217	459,394
December 31, 2014	394,383,596	197,192	129,901,280	51,961	846,190	169,238	415,895	49,907	468,298
March 31, 2015	374,162,230	187,081	100,854,262	40,342	881,072	176,214	316,836	38,020	441,658
June 30, 2015	339,504,066	169,752	125,795,541	50,318	794,705	158,941	424,555	50,947	429,958
Total.....	1,490,393,188	745,197	485,747,562	194,299	3,353,600	670,720	1,575,760	189,091	1,799,307
Fiscal year 2015-16:									
September 30, 2015	534,043,995	267,022	121,484,254	48,594	876,035	175,207	415,609	49,873	540,696
December 31, 2015	392,325,307	196,163	105,728,041	42,291	816,018	163,204	411,874	49,425	451,082
March 31, 2016	421,623,416	210,812	104,716,329	41,887	849,446	169,889	338,263	40,592	463,179
June 30, 2016	411,239,711	205,620	115,560,364	46,224	1,008,084	201,617	294,036	35,284	488,745
Total.....	1,759,232,429	879,616	447,488,988	178,996	3,549,583	709,917	1,459,782	175,174	1,943,702
Fiscal year 2016-17:									
September 30, 2016	383,769,914	191,885	112,842,635	45,137	1,008,789	201,758	252,897	30,348	469,127
December 31, 2016	383,194,729	191,597	110,341,256	44,137	989,458	197,892	263,555	31,627	465,252
March 31, 2017	417,182,779	208,591	112,938,690	45,175	969,045	193,809	233,623	28,035	475,611
June 30, 2017	389,083,672	194,542	102,498,351	40,999	873,126	174,625	230,534	27,664	437,830
Total.....	1,573,231,094	786,616	438,620,932	175,448	3,840,418	768,084	980,609	117,673	1,847,821
Fiscal year 2017-18:									
September 30, 2017	397,417,298	198,709	99,288,201	39,715	992,976	198,595	397,859	47,743	484,762
December 31, 2017	389,395,877	194,698	108,089,471	43,236	1,144,290	228,858	432,171	51,861	518,652
March 31, 2018	361,020,277	180,510	99,745,723	39,898	1,042,150	208,430	423,568	50,828	479,667
June 30, 2018	382,055,050	191,028	101,473,600	40,589	932,274	186,455	337,675	40,521	458,593
Total.....	1,529,888,502	764,944	408,596,995	163,439	4,111,690	822,338	1,591,273	190,953	1,941,674
Fiscal year 2018-19:									
September 30, 2018	336,806,411	168,403	90,695,901	36,278	609,926	121,985	307,804	36,936	363,603
December 31, 2018	374,797,055	187,399	98,219,100	39,288	1,312,459	262,492	348,610	41,833	531,011
March 31, 2019	395,454,510	197,727	110,545,118	44,218	1,001,265	200,253	394,755	47,371	489,569
June 30, 2019	429,944,250	214,972	102,077,274	40,831	1,011,500	202,300	347,586	41,710	499,813
Total.....	1,537,002,226	768,501	401,537,393	160,615	3,935,150	787,030	1,398,755	167,851	1,883,997

Detail may not add to totals due to rounding.

An assessment is levied on primary forest products harvested from lands within North Carolina to provide a source of funds to finance certain forestry operations. Collections are restricted funds paid directly to the Forest Development Fund.

Tax due does not equal collections for fiscal year because tax is paid during the month following the close of the calendar quarter.

Collections include penalties, interest, assessments, and other miscellaneous payments not included in the computed tax due amounts above.

Tax was first collected for the quarter ended September 30, 1978.

TABLE 21. CORPORATION INCOME TAX COLLECTIONS

[§ 105 ARTICLE 4, PART 1.]

[The Tax Simplification and Reduction Act of 2013 enacts significant changes to the corporation income tax structure effective with tax year 2014.]

Fiscal year	Corporate Income Tax Gross Collections by Type					Refunds [\$]	Corporate Income Tax Net Collections Before & After Transfers										Year-over-year % change			
	Type of payment				Total gross collections [\$]		Net collections before transfer deductions [\$]	Intergovernmental and inter-fund transfers					Net collections to General Fund [\$]							
	Estimated payment		Final payment					Public School Building Capital Fund [\$]	Critical School Facility Needs Fund [\$]	Other/ collection cost of fines/for- feitures [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty Forfeiture Fund [\$]								
	Amount [\$]	% change	Amount [\$]	% change																
2004-05....	938,893,681	17.96%	476,478,614	108.57%	1,415,372,295	143,239,923	1,272,132,373	78,355,706	-	100,000	147,502	-	1,193,529,164	38.17%	-23.42%	51.92%	53.61%			
2005-06....	1,166,928,576	24.29%	279,307,293	-41.38%	1,446,235,869	137,992,380	1,308,243,489	98,198,520	-	-	221,499	5,720,530	1,204,102,940	2.18%	-3.66%	2.84%	0.89%			
2006-07....	1,216,393,456	4.24%	533,684,069	91.07%	1,750,077,525	184,386,550	1,565,690,975	109,167,598	-	20,657	146,701	4,956,822	1,451,399,198	21.01%	33.62%	19.68%	20.54%			
2007-08....	1,198,794,920	-1.45%	283,677,374	-46.85%	1,482,472,294	275,844,781	1,206,627,514	87,201,879	-	30,693	215,449	7,510,641	1,111,668,852	-15.29%	49.60%	-22.93%	-23.41%			
2008-09....	1,001,342,157	-16.47%	175,586,702	-38.10%	1,176,928,859	275,365,185	901,563,674	56,236,424	-	40,493	118,458	9,623,786	835,544,512	-20.61%	-0.17%	-25.28%	-24.84%			
2009-10....	1,134,856,009	13.33%	381,083,060	117.03%	1,515,939,069	221,132,886	1,294,806,183	93,834,701	-	14,264	493,596	2,598,199	1,197,865,423	28.80%	-19.69%	43.62%	43.36%			
2010-11....	1,110,751,387	-2.12%	186,545,202	-51.05%	1,297,296,589	204,994,094	1,092,302,495	75,181,766	-	40,568	224,332	3,309,395	1,013,546,433	-14.42%	-7.30%	-15.64%	-15.39%			
2011-12....	1,196,124,315	7.69%	164,719,867	-11.70%	1,360,844,182	140,585,423	1,220,258,759	83,894,927	-	56,883	186,337	3,249,448	1,132,871,164	4.90%	-31.42%	11.71%	11.77%			
2012-13....	1,368,985,314	14.45%	197,268,726	19.76%	1,566,254,040	280,140,029	1,286,114,011	89,196,686	-	(9,639)	207,342	4,989,118	1,191,730,504	15.09%	99.27%	5.40%	5.20%			
2013-14....	1,450,164,189	5.93%	103,418,956	-47.57%	1,553,583,145	192,648,649	1,360,934,496	-	-	51,356	306,857	3,720,077	1,356,856,207	-0.81%	-31.23%	5.82%	13.86%			
2014-15....	1,487,339,349	2.56%	81,078,855	-21.60%	1,568,418,204	237,987,277	1,330,430,926	-	-	10,392	208,182	2,524,225	1,327,688,128	0.95%	23.53%	-2.24%	-2.15%			
2015-16....	1,373,706,807	-7.64%	48,439,253	-40.26%	1,422,146,060	355,350,529	1,066,795,531	-	-	34,841	284,560	8,260,692	1,058,215,438	-9.33%	49.31%	-19.82%	-20.30%			
2016-17....	1,102,569,312	-19.74%	(90,708,772)	-287.26%	1,011,860,540	254,513,475	757,347,065	-	-	21,417	306,140	4,846,157	752,173,350	-28.85%	-28.38%	-29.01%	-28.92%			
2017-18....	1,000,445,705	-9.26%	(80,102,672)	11.69%	920,343,033	177,527,048	742,815,984	-	-	15,253	304,089	3,451,430	739,045,213	-9.04%	-30.25%	-1.92%	-1.75%			
2018-19....	1,153,239,118	15.27%	(122,774,102)	-53.27%	1,030,465,016	192,872,958	837,592,059	-	-	28,611	1,176,983	5,931,942	830,454,523	11.97%	8.64%	12.76%	12.37%			

The Tax Simplification and Reduction Act of 2013 reduces the corporate income tax rate from 6.9% to 6% for tax year 2014 (5% for tax year 2015), either eliminates or allows to sunset all tax credits applicable to the corporate income tax, and extends the current sunset on the tax credit for expenses related to research and development from tax year 2014 to tax year 2016. SL 2015-241 reduces the rate from 5% to 4% for taxable years beginning on or after January 1, 2016 and amends provisions to the corporation income tax rate trigger (originally adopted during the 2013 Session) to reduce the rate to 3% for the taxable year after the next rate reduction trigger is met (the rate reduction trigger is met when the amount of net General Fund tax collections in a fiscal year exceeds \$20.975 billion): the corporate income tax rate is reduced to 3% for taxable years beginning on or after January 1, 2017. The Appropriations Act of 2017 [SL 2017-57] codifies the tax rate of 3% for 2017 based on the trigger being met, repeals the tax rate reduction trigger mechanism effective June 28, 2017, and reduces the tax rate from 3% to 2.5% effective for taxable years beginning on or after January 1, 2019.

Corporate income tax: An income tax is levied on the portion of net income allocable to the State [see rate schedule]. Corporations "doing business" in at least one additional state calculate their North Carolina income through use of the apportionment formula. "Doing business" is defined as the operation of any business enterprise or activity in North Carolina for economic gain. Nonapportionable income is directly allocated in accordance with applicable revenue statutes.

Apportionment formula: Effective for tax years beginning on or after January 1, 1989, all business income of corporations, except excluded corporations and public utilities, engaged in business activities in North Carolina and at least one other state were required to apportion to this State by use of a formula consisting of the sum of the property factor, the payroll factor, and twice the sales factor divided by four. Excluded corporation means any company engaged in business as a building or construction contractor, a securities dealer, loan company or company which receives more than 50% of its ordinary gross income from intangible property; apportionable income of excluded corporations and public utility companies is apportioned by multiplying apportionable income by the sales factor. The 2015 General Assembly enacted provisions to phase in a one hundred percent (100%) sales factor for purposes of apportioning a corporation's net income apportionable to the State: effective for taxable years beginning on or after January 1, 2016, the sales factor is triple-weighted; effective for taxable years beginning on or after January 1, 2017, the sales factor is quadruple-weighted; and effective for taxable years beginning on or after January 1, 2018, all apportionable income of a corporation must be apportioned to the State using only the sales factor with concurrent repeal of the various special apportionment formulas.

The 2019 General Assembly enacted legislation to implement market-based sourcing for multistate income tax apportionment of the corporate income tax base and the franchise tax net worth base: under market-based sourcing, receipts are sourced to the location of the taxpayer's market (effective for taxable years beginning on or after January 1, 2020). Special market-based sourcing provisions apply for wholesale content distributors, banks, pipeline companies, and electric power companies.

2004-05 Voluntary Compliance Program-Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Corporation income tax collections include \$214,223,815 attributable to this program.

2006-07 Settlement Initiative-Collections include \$101,488,902 attributable to a Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden.

2009-10 Corporate Resolution Initiative-A corporate resolution initiative launched during 2009 focused on corporate taxpayers with significant outstanding tax bills. Corporation income tax collections include \$381,812,968 generated by the program.

2013-14 SL 2013-316, s. 2.4(a)(b) eliminates the statutory authorization that provided for the quarterly transfer of corporation income tax collections to support the Public School Building Capital Fund.

Rates: Effective year of tax:

7% Effective for tax years 1987-1990

7.75% Effective for tax years 1991-1996

†Plus an additional surtax (% of tax liability) as follows:

Tax year 1991: 4%† Tax year 1993: 2%†

Tax year 1992: 3%† Tax year 1994: 1%†

7.5% Tax year 1997

7.25% Tax year 1998

7% Tax year 1999

6.9% Tax years 2000-2013 [Tax years 2009, 2010: 3%†]

6% Tax year 2014

5% Tax year 2015

4% Tax year 2016

3% Tax years 2017-2018

2.5% Tax year 2019

William S. Lee Fees [§ 105-129.6 ARTICLE 3A]; Fees and reports [§ 105-129.85(a)ARTICLE 3J] or [§ 105-129.16A ARTICLE 3B] allocations††:

Effective for tax years beginning on or after January 1, 2002, a taxpayer is assessed a fee of \$500 for each type of credit the taxpayer claims or intends to claim with respect to an establishment. § 105-129.6 related fees supported the Article 3A tax credit administration and auditing processes incurred by DOR and DOC; § 105-129.85(a) Article 3J and § 105-129.16A Article 3B related tax credit fees are credited to the General Fund.

Fiscal year	DOR	DOC	Gen Fund††	Fiscal year	DOR	DOC	Gen Fund††
2004-05	\$171,375	\$57,125	-	2012-13	\$1,500	\$500	\$236,500
2005-06	\$197,625	\$65,875	-	2013-14	\$38,263	\$12,754	\$259,000
2006-07	\$194,250	\$64,750	-	2014-15	\$375	\$125	\$184,500
2007-08	\$131,625	\$43,875	-	2015-16	\$750	\$250	\$3,824,970
2008-09	\$100,500	\$33,500	\$96,500	2016-17	\$0	\$0	\$9,500
2009-10	\$36,750	\$12,250	\$155,000	2017-18	\$0	\$0	\$4,000
2010-11	\$9,375	\$3,125	\$148,000	2018-19	\$0	\$0	\$5,000
2011-12	\$8,625	\$2,875	\$146,500				

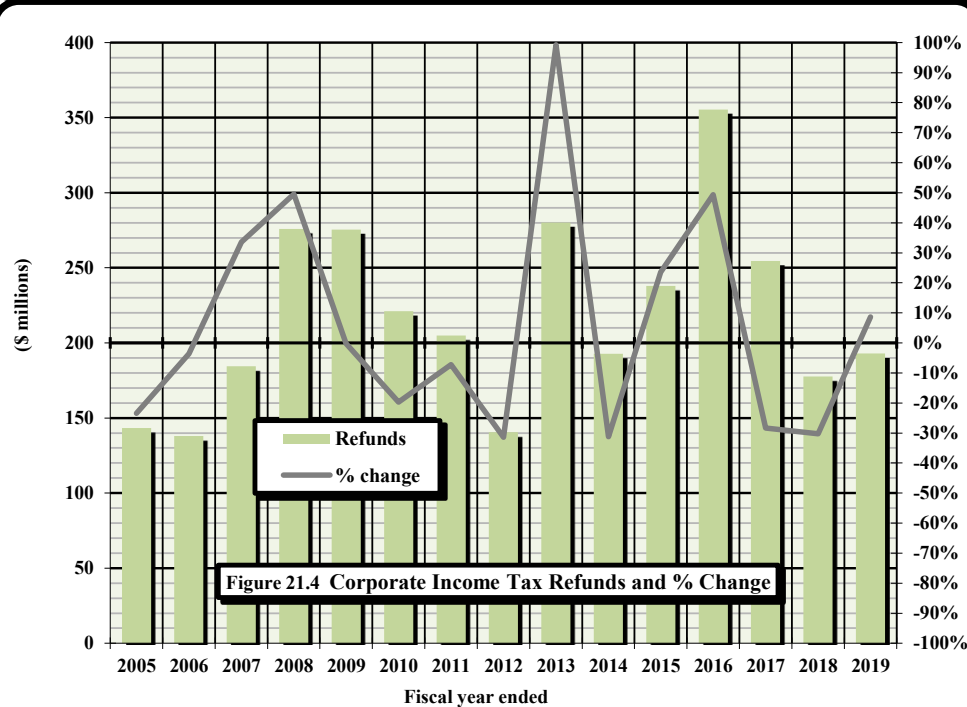
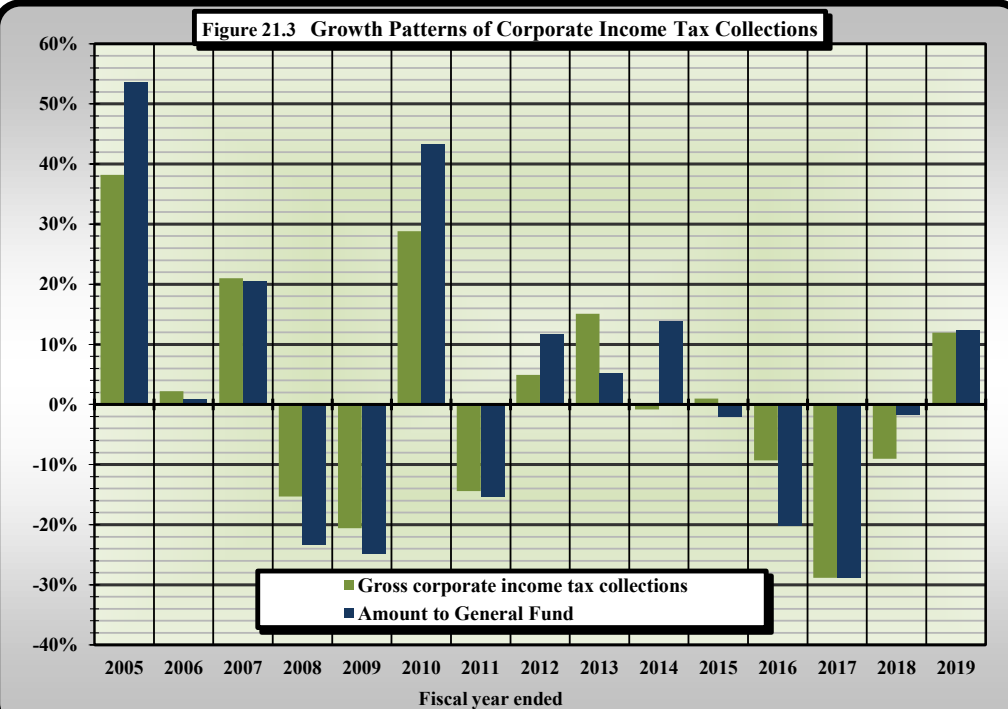
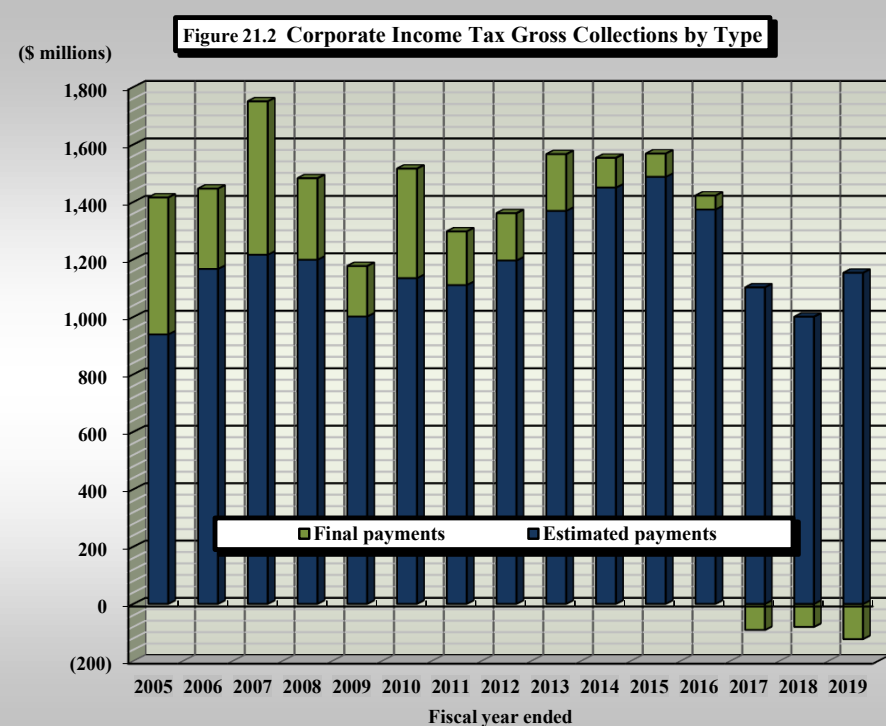
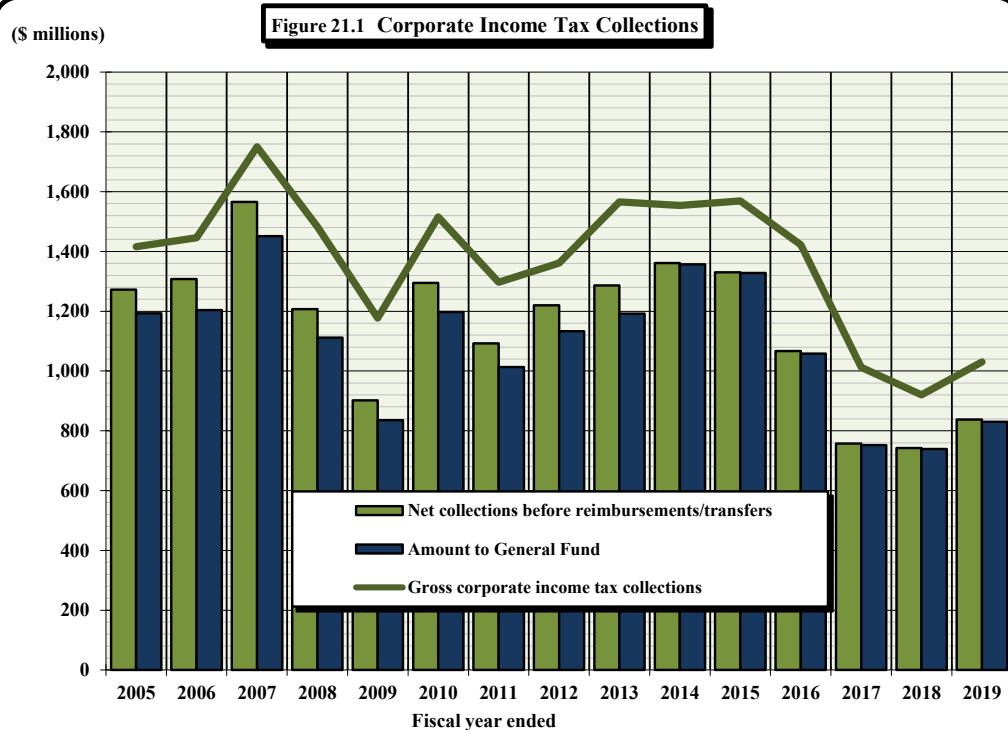


TABLE 23. INDIVIDUAL INCOME TAX COLLECTIONS

[§ 105 ARTICLE 4, PART 2.]

[The Tax Simplification and Reduction Act of 2013 enacts significant changes to the individual income tax structure effective with tax year 2014.]

Fiscal year	Total gross individual income tax collections [S]	Refunds [S]	Individual Income Tax Net Collections Before & After Reimbursements, Transfers										Collections to General Fund [S]	Year-over-year % change			
			Net collections before reimbursements/ transfers [S]	Child Support Debts Collecting Cost [§105-129A-13] [S]	NC Housing Finance Agency [§105-129.42] [S]	NC Political Parties Financing Fund [§105-159.1] [S]	NC Public Campaign Fund [§105-159.2] [S]	Special Education Related Services [§105-151.33(h)] [S]	TIMS & PDP Components; Collection costs: [§115C-457.2] [S]	Collection fees on overdue tax debts [§105-243.1] [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Individual income tax:					
												Gross collections		Refunds	Net collections before transfers	Amount to General Fund	
2004-05....	9,953,546,252	1,515,212,939	8,438,333,313	137,226	16,599,074	497,240	1,030,912	-	-	10,780,243	-	8,409,288,618	10.78%	3.40%	12.22%	11.98%	
2005-06....	11,061,259,057	1,580,905,583	9,480,353,474	142,322	32,475,651	589,253	1,135,207	-	-	13,075,045	32,768,025	9,400,167,970	11.13%	4.34%	12.35%	11.78%	
2006-07....	12,244,865,726	1,641,132,291	10,603,733,434	138,030	31,410,399	516,306	1,565,474	-	196,519	14,782,775	47,157,401	10,507,966,531	10.70%	3.81%	11.85%	11.78%	
2007-08....	12,865,534,486	1,855,384,169	11,010,150,317	149,035	27,837,817	2,035,382	1,325,199	-	245,342	16,223,018	60,035,333	10,902,299,190	5.07%	13.06%	3.83%	3.75%	
2008-09....	11,687,026,714	2,111,640,441	9,575,386,273	147,085	31,104,801	1,524,117	1,259,255	-	235,245	15,033,735	55,909,151	9,470,172,885	-9.16%	13.81%	-13.03%	-13.14%	
2009-10....	11,259,839,831	2,108,917,484	9,150,922,346	135,115	28,508,611	1,391,725	1,124,882	-	491,979	17,233,725	54,430,901	9,047,605,408	-3.66%	-0.13%	-4.43%	-4.46%	
2010-11....	11,902,031,563	2,005,937,056	9,896,094,507	137,170	38,968,004	1,243,139	1,068,584	-	35,502,826	26,602,815	57,703,933	9,734,868,036	5.70%	-4.88%	8.14%	7.60%	
2011-12....	12,382,572,263	1,973,453,774	10,409,118,489	143,015	30,725,986	1,165,149	999,972	-	15,567,161	25,322,043	63,058,781	10,272,136,381	4.04%	-1.62%	5.18%	5.52%	
2012-13....	13,170,072,709	2,071,058,674	11,099,014,036	142,525	31,975,556	1,145,467	915,022	2,994,000	16,091,674	27,853,934	64,755,037	10,953,140,820	6.36%	4.95%	6.63%	6.63%	
2013-14....	12,417,964,513	1,999,852,222	10,418,112,291	143,820	37,100,867	491,336	67,005	3,018,000	8,995,164	27,592,165	68,345,106	10,272,358,828	-5.71%	-3.44%	-6.13%	-6.22%	
2014-15....	12,302,270,205	1,077,995,161	11,224,275,044	102,840	47,645,312	-	-	424,000	290,919	26,624,597	70,664,944	11,078,522,431	-0.93%	-46.10%	7.74%	7.85%	
2015-16....	13,138,056,769	1,062,469,619	12,075,587,149	100,145	51,841,838	-	-	28,000	360,482	32,630,411	85,468,531	11,905,157,743	6.79%	-1.44%	7.58%	7.46%	
2016-17....	13,344,741,218	1,226,838,717	12,117,902,501	101,095	29,751,890	-	-	22,000	381,945	31,570,861	86,423,758	11,969,650,952	1.57%	15.47%	0.35%	0.54%	
2017-18....	13,831,315,228	1,182,416,054	12,648,899,174	91,600	-	-	-	-	404,693	39,291,007	91,570,957	12,517,540,917	3.65%	-3.62%	4.38%	4.58%	
2018-19....	14,519,423,746	1,224,215,418	13,295,208,328	93,140	-	-	-	-	445,648	36,318,570	92,397,775	13,165,953,194	4.98%	3.54%	5.11%	5.18%	

[Refer to charts at the end of this table for tax rate, standard deduction allowance, personal exemption allowance, child tax credit, and child deduction provisions as applicable for tax years 1989-2020.]

†Includes the following costs associated with TIMS & PDP Components implementation [SL 2009-451, Section 6.20(a)]: FY2010-11-\$35,253,627.47; FY2011-12-\$15,307,555.80; FY2012-13-\$15,831,613.96; FY13-14-\$8,720,685.84.

Effective with tax year 2012, the starting point in determining North Carolina taxable income is federal adjusted gross income (FAGI) subject to certain statutory modifications; effective for tax years 1989 through 2011, the starting point was taxable income for federal income tax purposes (FTI), subject to certain additions, deductions, and transitional adjustments.

The Tax Simplification and Reduction Act (TSRA) of 2013 [SL 2013-316] substitutes a flat rate structure [5.8% for tax year 2014; 5.75% for tax years thereafter] in replacement of the multitiered bracket system (utilized marginal tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income level). Estimated tax payments and withholding tax payments remitted by employers and pension and annuity payers during fiscal year 2014 for tax year 2014 are affected resultant of the rate reduction coupled with additional changes to the tax structure. The 2015 Appropriations Act [SL 2015-241] further reduces the statutory rate from 5.75% to 5.499% effective with taxable year 2017, and increases the withholding tax rate on or after January 1, 2016 to equal the statutory rate plus 0.1%.

The 2017 Appropriations Act [SL 2017-57] further reduces the statutory rate from 5.499% to 5.25% effective for taxable years beginning on or after January 1, 2019.

The TSRA of 2013 increases the North Carolina standard deduction allowance for all filing statuses, limits allowable itemized deductions, and eliminates the personal exemption allowance provision: SL 2013-316 increases the standard deduction allowances effective for tax years beginning on or after January 1, 2014; SL 2015-241 further increases the standard deduction allowances effective for tax years beginning on or after January 1, 2016; SL 2016-94 amends SL 2015-241, supplanting alternative increased standard deduction allowances effective for tax years beginning on or after January 1, 2016; and further increases standard deduction allowances effective for tax years beginning on or after January 1, 2017. SL 2017-57 further increases standard deduction allowances effective for tax years beginning on or after January 1, 2019. SL 2019-246 further increases standard deduction allowances effective for tax years beginning on or after January 1, 2020. (Refer to tax rate and standard deduction allowance chart at end of table.)

North Carolina's itemized deductions are limited to charitable contributions as allowed under the Code, mortgage interest paid or accrued on a qualified residence, property taxes paid or accrued on real estate, and repayment of claim of right income and are no longer identical to the itemized deductions allowable for federal purposes. [The allowable combined itemized deduction for mortgage interest and property taxes on real estate cannot exceed \$20,000.] The 2015 Appropriations Act provides for a new itemized deduction allowing a taxpayer to claim the amount allowed as a deduction for medical and dental expenses under section 213 of the Code effective for taxable years beginning on or after January 1, 2015.

The TSRA of 2013 legislation eliminates the \$2,500 (\$2,000) personal exemption deductible amounts previously allowed for each eligible exemption claimable for federal tax purposes.

Provisions of the tax restructure eliminate the deduction from FAGI allowances for the following provisions (discontinued effective with taxable year 2014): severance wages, net business income not considered passive under IRC, contributions to the NC College Savings Program (NC-529 Plan), \$2,000 private retirement deduction, and \$4,000 government retirement deduction.

Allowable deduction adjustments to FAGI include: interest on government obligations; certain gain on obligations issued before July 1, 1995; taxable portion of Social Security benefits; refunds of state, local, and foreign income taxes; certain government retirement plan payments received by vested NC State government, NC local government, or federal government retirees; certain income by members of Indian tribes; deduction for eugenics compensation payments (limited); federal cancellation of indebtedness deferral related; federal credit in lieu of deduction related; hurricane relief payments; and effective for taxable years beginning on or after January 1, 2018, the amount deposited during the taxable year in a personal education savings account established under North Carolina's Personal Education Savings Account Program.

Provisions of the tax restructure either eliminate or allow to sunset most of the tax credits applicable to the individual income tax.

The remaining income tax credits available to individuals are the credit for taxes paid to other state or countries, the credit for qualifying children, and the historic rehabilitation tax credits.

North Carolina residents are allowed to claim a tax credit for income tax paid to another state or country.

Provisions of the tax restructure increase the allowable child tax credit amount from \$100 to \$125 per qualifying child for certain taxpayers (refer to child tax credit chart at end of table).

Earned income tax credit (EITC) § 105-151.31 (not available for tax year 2014 thereafter):

Effective for tax years 2008 through 2013, a taxpayer who claims an EITC under section 32 of the IRC is eligible to claim a State EITC equal to a percentage of the amount qualified for on the federal return: 3.5% applies for tax year 2008, 5.0% applies for tax years 2009-2012, 4.5% applies for tax year 2013. If the credit exceeds the tax liability reduced by the sum of all credits allowable, the excess is refundable to the taxpayer. A part-year or nonresident taxpayer is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina. The EITC is not allowable to an estate or trust.

TABLE 23.- Continued

In addition to the EITC, tax credits for the following provisions are no longer claimable on the North Carolina individual income tax return effective for tax years beginning on or after January 1, 2014: child care and certain employment-related expenses; charitable contributions by nonitemizers; disabled taxpayer, dependent, or spouse; education expenses for children with disabilities; adoption expenses; certain real property donations; premiums paid on long-term care insurance; property taxes paid on farm machinery; construction of dwelling units for the handicapped; gleaned crops; real conservation tillage equipment; construction of a poultry composting facility; and recycling oyster shells.

The tax credit for qualified business investments is repealed for investments made on or after January 1, 2014.

The historic rehabilitation tax credits under Article 3D expire for qualified expenditures and rehabilitation expenses incurred on or after January 1, 2015.

SL 2018-5 modifies the sunset date for the Article 3D rehabilitation tax credits to add an expiration date of January 1, 2023 for property not placed in service by that date.

SL 2015-241 enacts provisions for a new historic rehabilitation tax credit under Article 3L of Chapter 105 to replace the tax credits generally allowable under Article 3D of Chapter 105 which expired for qualified rehabilitation expenditures and rehabilitation expenses incurred on or after January 1, 2015. Article 3L tax credit provisions are similar to those for Article 3D except that Article 3L tax credits are capped and lower credit percentages apply. Article 3L tax credits became effective January 1, 2016, and apply to qualified rehabilitation expenditures and rehabilitation expenses incurred on or after that date.

SL 2015-241 sets the Article 3L tax credits to expire for qualified rehabilitation expenditures and rehabilitation expenses incurred on or after January 1, 2020.

SL 2018-5 modifies the sunset date for the Article 3L rehabilitation tax credit to add an expiration date of January 1, 2028 for property not placed in service by that date.

SL 2019-237 extends the sunset of the tax credit from January 1, 2020 to January 1, 2024 (qualified rehabilitation expenditures and rehabilitation expenses must be incurred prior to January 1, 2024 to qualify for the tax credit under Article 3L). The tax credit, as amended, expires for property not placed in service by January 1, 2032.

The mill rehabilitation tax credit under Article 3H expires for projects for which an application for an eligibility certification is submitted on or after January 1, 2015.

SL 2015-241 enacts an expiration date of January 1, 2023, applicable to eligibility certificates obtained under Article 3H from the State Historic Preservation Office.

SL 2019-237 reenacts the mill rehabilitation tax credit under Article 3H for an eligible railroad station that is allowed a credit under section 47 of the Code. Taxpayers with income-producing mill rehabilitation projects that meet the required conditions would be allowed a credit equal to forty percent (40%) of the rehabilitation expenses that qualify for the federal credit. The credit, as reenacted, cannot be claimed for a taxable year prior to January 1, 2021 and must be taken in two equal installments on the 2021 and 2022 tax returns.

N.C. Political Parties Financing Fund [§ 105-159.1] [Repealed by SL 2013-381, s. 38.1(e), effective July 1, 2013.]

N.C. Public Campaign Fund designation [§ 105-159.2] [Repealed by SL 2013-360, s. 21.1(c), effective for tax years beginning on or after January 1, 2013, and SL 2013-381, s. 38.1(f), effective July 1, 2013.]

2004-05 Voluntary Compliance Program

Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Individual income tax collections include \$51,229,050 attributable to this program.

2006-07 Collections include \$9,333,335 attributable to a Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden.

TABLE 23.- Continued

Tax Rate and Standard Deduction Allowance Chart	Filing status	Individual income tax statutory and withholding tax rates						
		Tax Year						
		TY2020	TY2019	TY2018	TY2017	TY2016	TY2015	TY2014
		TY2020	TY2019	TY2018	TY2017	TY2016	TY2015	TY2014
All:								
NCTI	Over \$0	Over \$0	Over \$0	Over \$0	Over \$0	Over \$0	Over \$0	Over \$0
Tax Rate	5.25%	5.25%	5.499%	5.499%	5.75%	5.75%	5.8%	5.8%
W/H Rate	5.35%	5.35%	5.599%	5.599%	5.85%	5.75%	5.8%	5.8%
Standard Deduction								
Allowance								
Chart								
S	\$10,750	\$10,000	\$8,750	\$8,750	\$8,250	\$7,500	\$7,500	\$7,500
MFJ/SS	\$21,500	\$20,000	\$17,500	\$17,500	\$16,500	\$15,000	\$15,000	\$15,000
MFS	\$10,750	\$10,000	\$8,750	\$8,750	\$8,250	\$7,500	\$7,500	\$7,500
HH	\$16,125	\$15,000	\$14,000	\$14,000	\$13,200	\$12,000	\$12,000	\$12,000

Provisions of the tax restructure increase the allowable child tax credit amount from \$100 to \$125 per qualifying child for certain taxpayers and is allowed for each dependent child for whom a federal child tax credit is allowed under section 24 of the Code provided the taxpayer's FAGI does not exceed the established threshold amount for each filing status.

The following chart compares the allowable per qualifying child credit amounts applicable for tax years 2014 forward and 2013 according to filing status and FAGI threshold levels [§ 105-153.10]:

	Filing status	Federal AGI levels													
		up to \$20K		>\$20K up to \$32K		>\$32K up to \$40K		>\$40K up to \$50K		>\$50K up to \$60K		>\$60K up to \$80K		>\$80K up to \$100K	
		TY2014	TY2013	TY2014	TY2013	TY2014	TY2013	TY2014	TY2013	TY2014	TY2013	TY2014	TY2013	TY2014	TY2013
Child Tax Credit Chart	S	\$125	\$100	\$100	\$100	\$100	\$100	\$100	\$100	-	\$100	-	-	-	-
	MFJ/SS	\$125	\$100	\$125	\$100	\$125	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100
	MFS	\$125	\$100	\$100	\$100	\$100	\$100	\$100	\$100	-	-	-	-	-	-
	HH	\$125	\$100	\$125	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	-	-

The credit for children is claimable only for a child who is under 17 years of age on the last day of the year. A part-year resident or nonresident is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina. For tax years 1995-2002, the tax credit amount per qualifying child was \$60; for tax year 2003, the amount increased to \$75; for tax years 2004-2013, the amount was \$100.

SL 2017-57 converts the child tax credit provision to a deduction provision effective for taxable years beginning on or after January 1, 2018. [§ 105-153.5(a1)]

The following chart provides the allowable per qualifying child statutory deduction amount according to filing status and FAGI threshold levels effective for taxable years beginning on or after January 1, 2018:

Filing status		Federal AGI levels										
		up to \$20K	>\$20K- \$30K	>\$30K- \$40K	>\$40K- \$45K	>\$45K- \$50K	>\$50K- \$60K	>\$60K- \$75K	>\$75K- \$80K	>\$80K- \$90K	>\$90K- \$100K	>\$100K- \$120K
		TY2014	TY2013	TY2014	TY2013	TY2014	TY2013	TY2014	TY2013	TY2014	TY2013	TY2014
Child	S	\$2,500	\$2,000	\$1,500	\$1,000	\$1,000	\$500	-	-	-	-	-
Deduction	MFJ/SS	\$2,500	\$2,500	\$2,500	\$2,000	\$2,000	\$2,000	\$1,500	\$1,500	\$1,000	\$1,000	\$500
Chart	MFS	\$2,500	\$2,000	\$1,500	\$1,000	\$1,000	\$500	-	-	-	-	-
	HH	\$2,500	\$2,500	\$2,000	\$2,000	\$1,500	\$1,500	\$1,000	\$500	\$500	-	-

The following chart provides historical tax rate, standard deduction allowance amounts, and personal exemption thresholds by filing status applicable for tax years 1989-2013. For tax years 1989-1994, the personal exemption allowance amount was \$2,000 regardless of FAGI amount; for tax year 1995, the amount increased to \$2,250 subject to FAGI amount; and for tax years 1996 through 2013, the applicable amount is \$2,500 (or \$2,000) subject to the FAGI amount: for tax years 2012 and 2013, the personal exemption is \$2,500 for a taxpayer whose FAGI does not exceed the amount shown for the corresponding filing status in the chart below; a taxpayer whose FAGI exceeds the threshold amount is allowed a reduced personal exemption allowance of \$2,000.

*Tax years 2009, 2010: Additional temporary surtax (2% or 3% of tax liability) according to taxable income

†additional standard deduction for aged 65 or over or blind

Filing Status	Taxable income		Applicable tax rate by tax year					Personal Exemption Threshold by Filing Status	Standard Deduction Amounts		
	Over:	Up To:	2008-2013	2007	2001-2006	1991-2000	1989-1990		2004-2013	2003	1989-2002
Married filing jointly/ Qualifying widow(er): *Surtax:	\$0	\$21,250	6%	6%	6%	6%	6%	Married filing jointly/ Qualifying widow(er): <u>Federal AGI</u> \$100,000	\$6,000 †\$600	\$5,500 †\$600	\$5,000 †\$600
2% of tax liability	\$100,000	\$200,000	7.75%	7.75%	7.75%	7.75%	7%				
2% of tax liability	\$200,000	\$250,000	7.75%	8%	8.25%	7.75%	7%				
3% of tax liability	\$250,000		7.75%	8%	8.25%	7.75%	7%				
Head of household: *Surtax:	\$0	\$17,000	6%	6%	6%	6%	6%	Head of household: <u>Federal AGI</u> \$80,000	\$4,400 †\$750	\$4,400 †\$750	\$4,400 †\$750
2% of tax liability	\$17,000	\$80,000	7%	7%	7%	7%	7%				
2% of tax liability	\$80,000	\$160,000	7.75%	7.75%	7.75%	7.75%	7%				
2% of tax liability	\$160,000	\$200,000	7.75%	8%	8.25%	7.75%	7%				
3% of tax liability	\$200,000		7.75%	8%	8.25%	7.75%	7%				
Single: *Surtax:	\$0	\$12,750	6%	6%	6%	6%	6%	Single: <u>Federal AGI</u> \$60,000	\$3,000 †\$750	\$3,000 †\$750	\$3,000 †\$750
2% of tax liability	\$12,750	\$60,000	7%	7%	7%	7%	7%				
2% of tax liability	\$60,000	\$120,000	7.75%	7.75%	7.75%	7.75%	7%				
2% of tax liability	\$120,000	\$150,000	7.75%	8%	8.25%	7.75%	7%				
3% of tax liability	\$150,000		7.75%	8%	8.25%	7.75%	7%				
Married filing separately: *Surtax:	\$0	\$10,625	6%	6%	6%	6%	6%	Married filing separately: <u>Federal AGI</u> \$50,000	\$3,000 †\$600	\$2,750 †\$600	\$2,500 †\$600
2% of tax liability	\$10,625	\$50,000	7%	7%	7%	7%	7%				
2% of tax liability	\$50,000	\$100,000	7.75%	7.75%	7.75%	7.75%	7%				
2% of tax liability	\$100,000	\$125,000	7.75%	8%	8.25%	7.75%	7%				
3% of tax liability	\$125,000		7.75%	8%	8.25%	7.75%	7%				

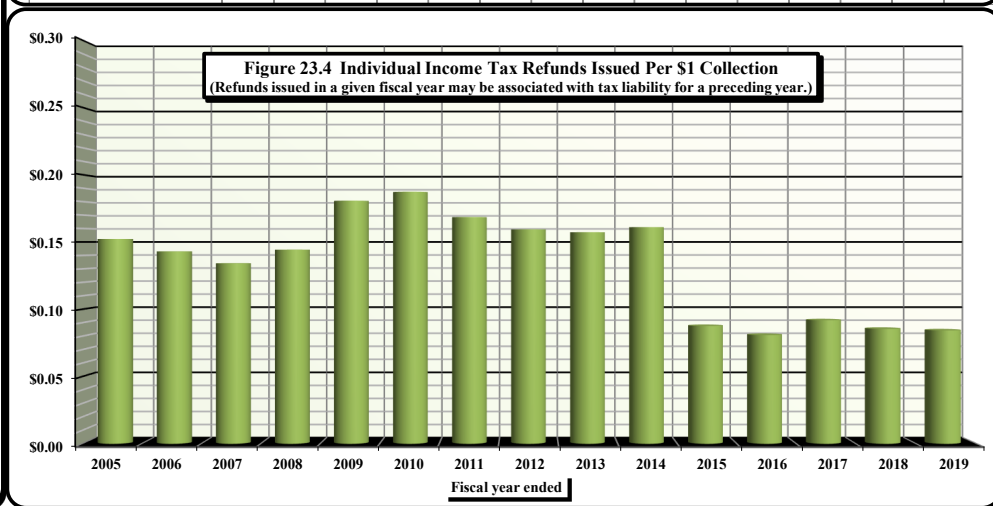
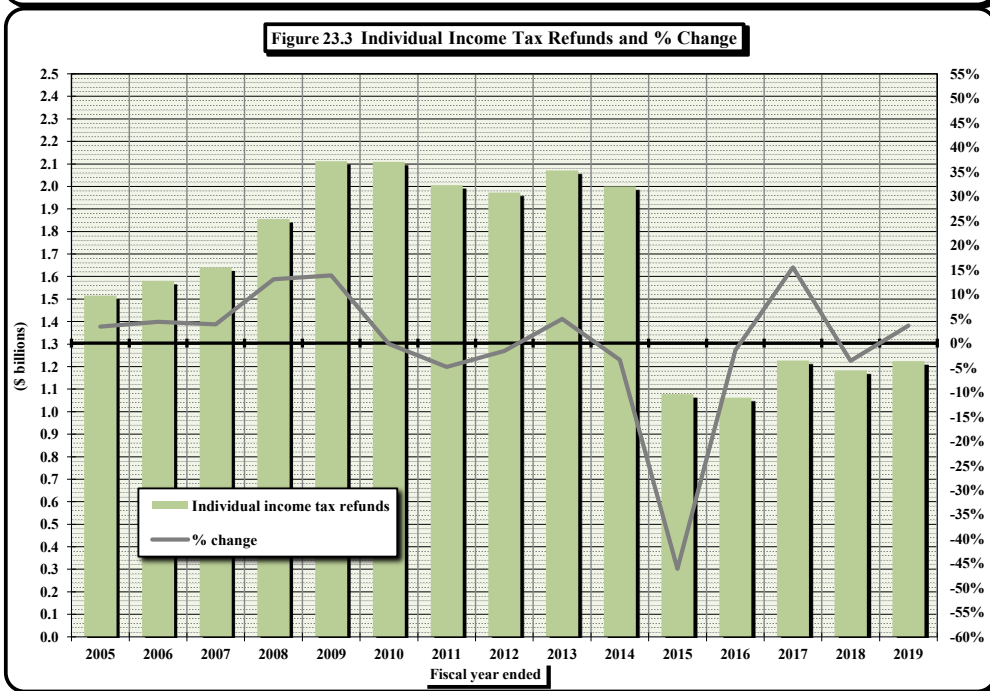
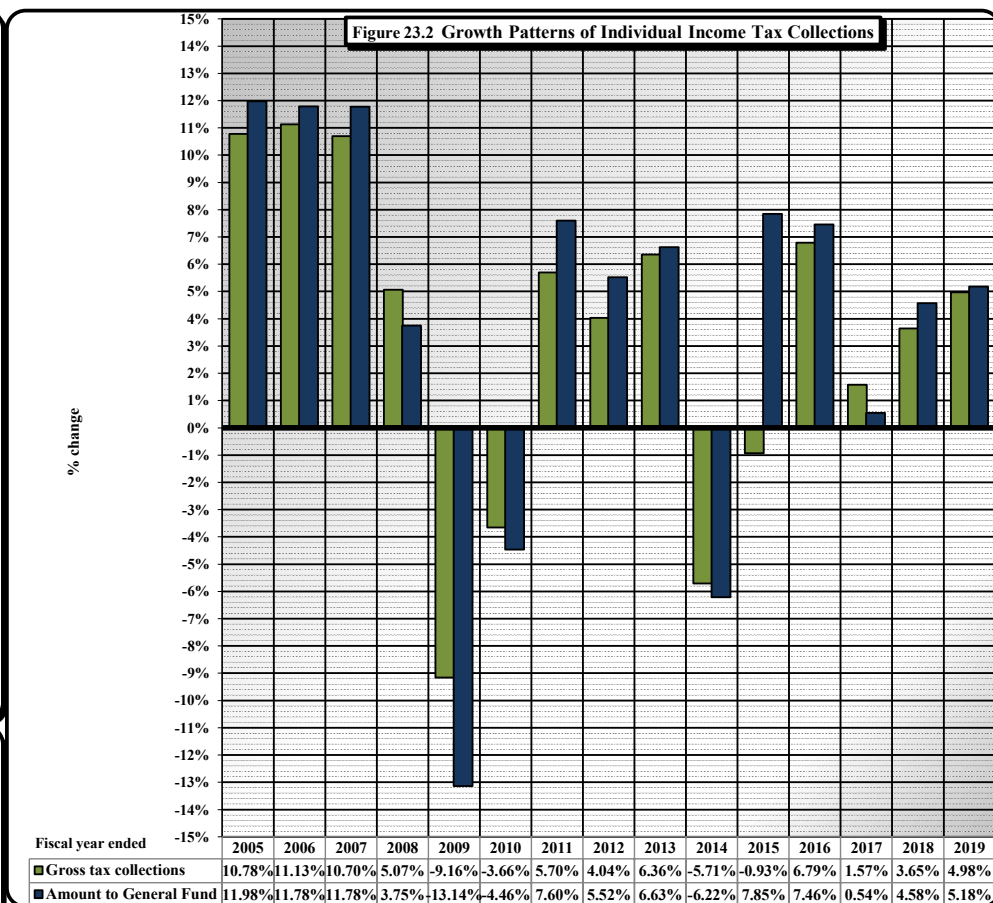
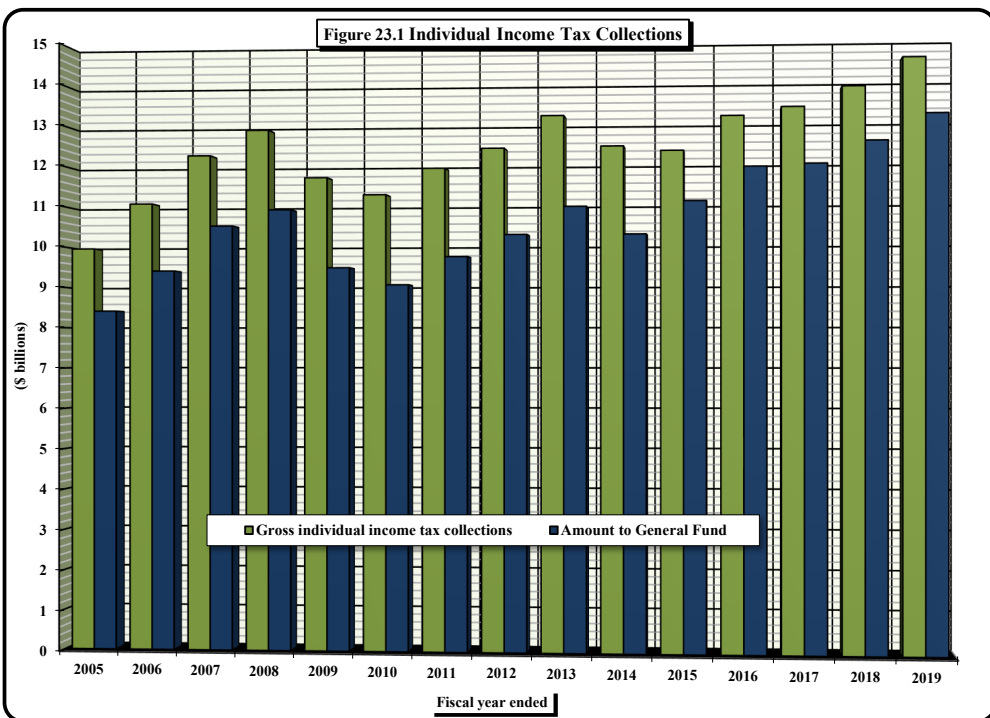


TABLE 24 . INDIVIDUAL INCOME TAX GROSS COLLECTIONS BY TYPE OF PAYMENT

Fiscal year	Withholding payments												Estimated			Final [returns & assessments]			Total individual income tax gross collections	
	Quarterly			Monthly			Accelerated			Total			Estimated			Final [returns & assessments]			Total individual income tax gross collections	
	Quarterly payments [S]	% of total	Annual % change	Monthly payments [S]	% of total	Annual % change	Accelerated payments [S]	% of total	Annual % change	All payments [S]	% of total	Annual % change	Estimated payments [S]	% of total	Annual % change	Final payments [S]	% of total	Annual % change	Total payments [S]	% change
2004-05....	223,142,639	2.2%	4.18%	723,036,384	7.3%	8.44%	6,666,346,489	67.0%	5.68%	7,612,525,511	76.5%	5.89%	1,036,789,406	10.4%	18.48%	1,304,231,335	13.1%	41.60%	9,953,546,252	10.78%
2005-06....	210,370,359	1.9%	-5.72%	806,143,703	7.3%	11.49%	7,208,345,114	65.2%	8.13%	8,224,859,177	74.4%	8.04%	1,270,892,025	11.5%	22.58%	1,565,507,855	14.2%	20.03%	11,061,259,057	11.13%
2006-07....	214,168,684	1.7%	1.81%	869,063,049	7.1%	7.80%	7,778,483,800	63.5%	7.91%	8,861,715,533	72.4%	7.74%	1,412,771,164	11.5%	11.16%	1,970,379,029	16.1%	25.86%	12,244,865,726	10.70%
2007-08....	195,396,534	1.5%	-8.77%	905,978,434	7.0%	4.25%	8,199,026,462	63.7%	5.41%	9,300,401,430	72.3%	4.95%	1,511,189,973	11.7%	6.97%	2,053,943,083	16.0%	4.24%	12,865,534,486	5.07%
2008-09....	167,302,325	1.4%	-14.38%	824,378,046	7.1%	-9.01%	8,123,792,131	69.5%	-0.92%	9,115,472,501	78.0%	-1.99%	1,155,878,096	9.9%	-23.51%	1,415,676,117	12.1%	-31.08%	11,687,026,714	-9.16%
2009-10....	144,951,084	1.3%	-13.36%	789,600,949	7.0%	-4.22%	8,202,692,984	72.8%	0.97%	9,137,245,017	81.1%	0.24%	918,391,730	8.2%	-20.55%	1,204,203,084	10.7%	-14.94%	11,259,839,831	-3.66%
2010-11....	142,887,277	1.2%	-1.42%	807,908,606	6.8%	2.32%	8,512,575,363	71.5%	3.78%	9,463,371,247	79.5%	3.57%	979,522,030	8.2%	6.66%	1,459,138,287	12.3%	21.17%	11,902,031,563	5.70%
2011-12....	145,428,856	1.2%	1.78%	841,792,323	6.8%	4.19%	8,862,664,860	71.6%	4.11%	9,849,886,039	79.5%	4.08%	1,018,804,363	8.2%	4.01%	1,513,881,862	12.2%	3.75%	12,382,572,263	4.04%
2012-13....	150,954,005	1.1%	3.80%	887,120,841	6.7%	5.38%	9,278,892,526	70.5%	4.70%	10,316,967,372	78.3%	4.74%	1,109,258,207	8.4%	8.88%	1,743,847,130	13.2%	15.19%	13,170,072,709	6.36%
2013-14....	146,148,580	1.2%	-3.18%	809,837,577	6.5%	-8.71%	8,811,629,448	71.0%	-5.04%	9,767,615,605	78.7%	-5.32%	1,068,097,836	8.6%	-3.71%	1,582,251,072	12.7%	-9.27%	12,417,964,513	-5.71%
2014-15....	154,215,263	1.3%	5.52%	800,972,579	6.5%	-1.09%	8,272,084,745	67.2%	-6.12%	9,227,272,587	75.0%	-5.53%	1,176,558,808	9.6%	10.15%	1,898,438,810	15.4%	19.98%	12,302,270,205	-0.93%
2015-16....	168,087,096	1.3%	9.00%	842,258,838	6.4%	5.15%	8,791,949,767	66.9%	6.28%	9,802,295,702	74.6%	6.23%	1,266,115,793	9.6%	7.61%	2,069,645,274	15.8%	9.02%	13,138,056,769	6.79%
2016-17....	161,779,634	1.2%	-3.75%	873,637,097	6.5%	3.73%	9,072,459,662	68.0%	3.19%	10,107,683,393	75.7%	3.12%	1,310,169,818	9.8%	3.48%	1,926,695,007	14.4%	-6.91%	13,344,741,218	1.57%
2017-18....	164,557,715	1.2%	1.72%	900,018,884	6.5%	3.02%	9,252,073,892	66.9%	1.98%	10,316,650,490	74.6%	2.07%	1,498,635,852	10.8%	14.38%	2,016,028,886	14.6%	4.64%	13,831,315,228	3.65%
2018-19....	153,191,030	1.1%	-6.91%	929,282,042	6.4%	3.25%	9,650,229,059	66.5%	4.30%	10,732,702,131	73.9%	4.03%	1,285,654,752	8.9%	-14.21%	2,501,067,019	17.2%	24.06%	14,519,423,902	4.98%

[Refer to charts at the end of Table 23 for tax rate, standard deduction allowance, personal exemption allowance, child tax credit, and child deduction provisions as applicable for tax years 1989-2020.]

The Tax Simplification and Reduction Act of 2013 replaces the multitiered bracket system (utilizes marginal tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income level) with a flat rate structure (5.8% for tax year 2014; 5.75% for tax years thereafter). The simplified tax structure increases the standard deduction, eliminates the personal exemption, limits itemized deductions, and either eliminates or allows to sunset most tax credits applicable to the individual income tax except for the child tax credit (enhanced for certain taxpayers). Individual income tax collections reflect the rate reduction coupled with additional changes to the tax structure beginning with estimated tax payments and withholding tax payments remitted by employers and pension and annuity payers during fiscal year 2014 for tax year 2014.

The 2015 Appropriations Act [SL 2015-241] increases the withholding tax rate on or after January 1, 2016 to equal the statutory rate plus 0.1% to reduce the incidence of deficient withholding [withholding tax rate for taxable year 2016=5.85% (5.75%+0.1%)].

The legislation also increases the standard deduction allowances effective for taxable years beginning on or after January 1, 2016; however, SL 2016-94 amends SL 2015-241, supplanting alternative increased standard deduction allowances effective for taxable years beginning on or after January 1, 2016. Withholding tax tables for tax year 2016 reflect the standard deduction allowances enacted by the 2015 Appropriations Act. The 2015 Appropriations Act provides for an itemized deduction allowing a taxpayer to claim the amount allowed as a deduction for medical and dental expenses under section 213 of the Code effective for taxable years beginning on or after January 1, 2015.

The 2015 Appropriations Act [SL 2015-241] further decreases the personal income tax rate from 5.75% to 5.499% effective for taxable years beginning on or after January 1, 2017 [withholding tax rate for taxable years 2017 and 2018=5.599% (5.499%+0.1%)]. The 2016 Appropriations Act further increases standard exemption allowances effective with taxable year 2017.

The 2017 Appropriations Act [SL 2017-57] further reduces the personal income tax rate to 5.25% effective with taxable year 2019 [withholding tax rate for taxable year 2019 thereafter=5.35% (5.25%+0.1%)]; converts the child tax credit provision to a deduction provision (effective for taxable years beginning on or after January 1, 2018) [§ 105-153.5(a1)]; and further increases standard deduction allowances effective for taxable years beginning on or after January 1, 2019.

SL 2018-5 redefines the definition of wages for withholding purposes to have the same meaning as defined under IRC section 3401 (effective June 12, 2018). As redefined, wages includes reimbursements made by an employer to an employee for ordinary and necessary expenses incurred by the employee on behalf of the employer and in the furtherance of the business of the employer and are subject to North Carolina income tax withholding. SL 2019-246 further increases standard deduction allowances effective for tax years beginning on or after January 1, 2020.

The 1990 General Assembly rewrote § 105-163.1 to adopt the federal definition of wages subject to income tax withholding and to require employers who average withholding income tax of \$2,000 or more per month (accelerated filers) to file withholding tax reports and remit the tax in accordance with federal guidelines (effective January 1, 1991).

In an attempt to simplify the payment of withheld taxes, the Internal Revenue Service adopted new regulations effective January 1, 1993, requiring accelerated filers to pay the withheld taxes semi-weekly instead of every three banking days. (Employers were not required to adopt the new system until January 1, 1994.)

Effective January 1, 2002, § 105-163.6(b) was amended to require an employer who withholds an average of less than \$250 of State income taxes from wages each month to file a return and pay the taxes on a quarterly basis; § 105-163.6(c) was amended to require an employer who withholds an average of at least \$250 but less than \$2,000 from wages each month to file a return and pay the taxes on a monthly basis.

The amendments lowered the threshold for distinguishing quarterly filers from monthly filers from \$500 to \$250; approximately 70,000 taxpayers were converted from quarterly filers to monthly filers.

Alternative withholding tax provisions may apply depending on occupation and residency status. For example, employers who pay non-wage compensation of more than \$1,500 during the calendar year to a nonresident contractor for personal services performed in North Carolina must withhold NC income tax at the rate of 4% from the non-wage compensation.

2004-05 Voluntary Compliance Program

Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Individual income tax collections include \$51,229,050 attributable to this program.

2006-07 Collections include \$9,333,335 attributable to a Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden.

Figure 24.1 Individual Income Tax Gross Collections by Type of Payment

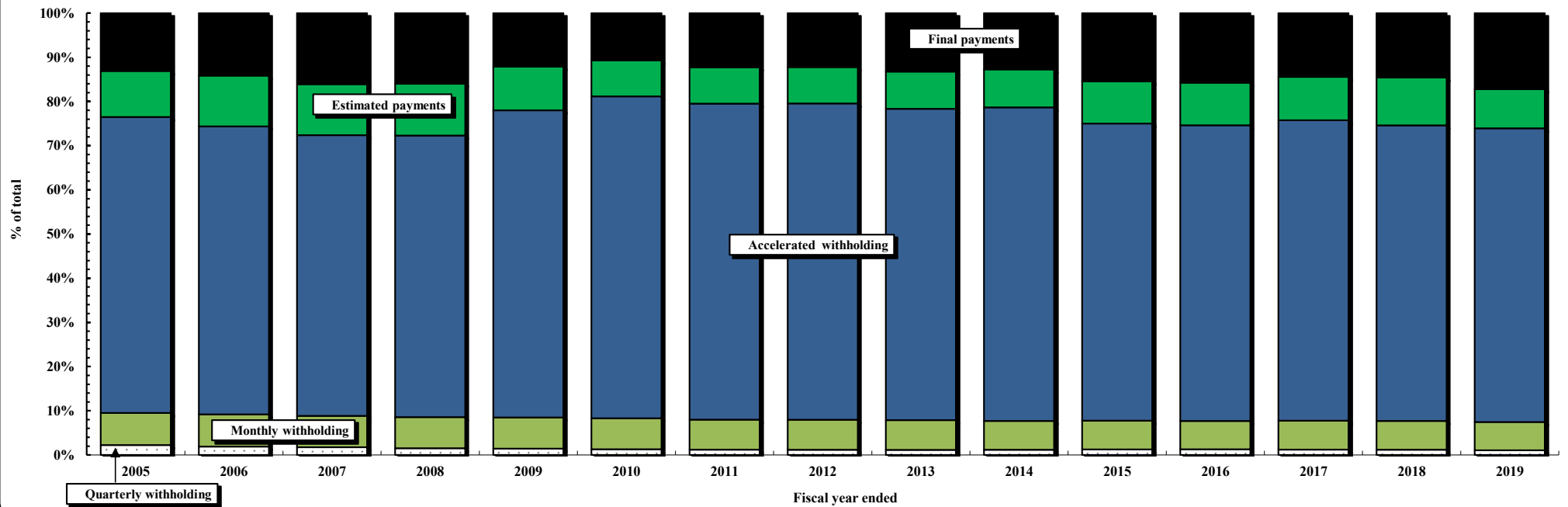
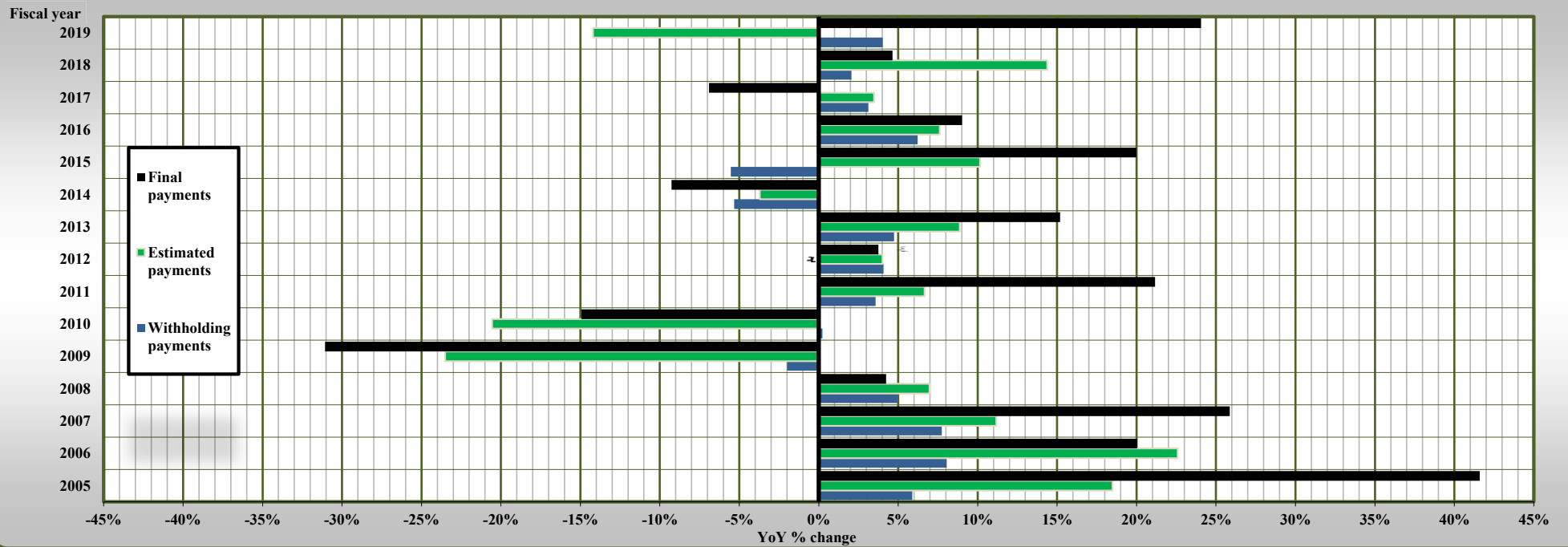


Figure 24.2 Individual Income Tax Gross Collections Components: Growth Trends



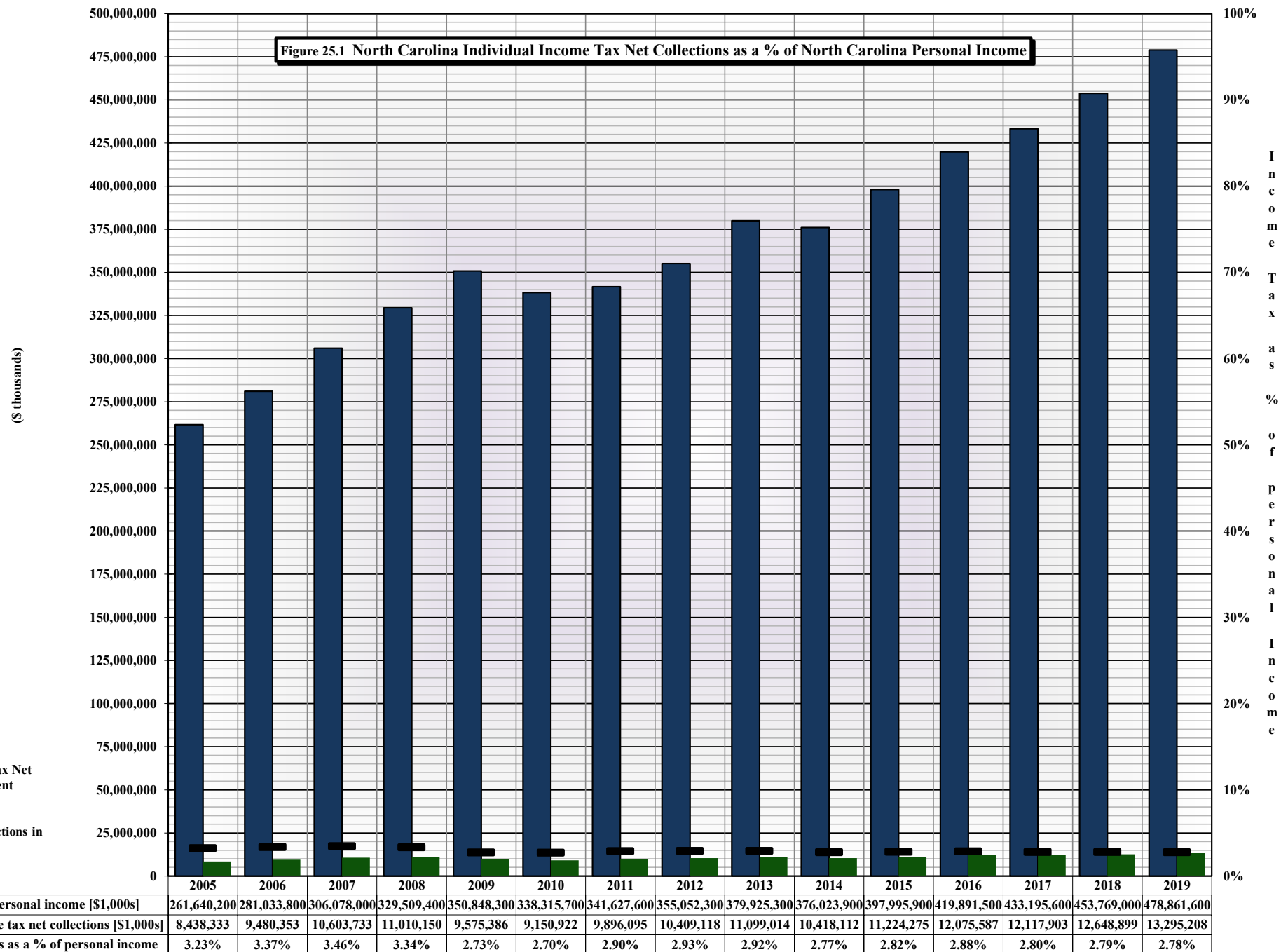


Table 25.
North Carolina
Individual Income Tax Net
Collections as a Percent
of North Carolina
Personal Income
[Income and tax collections in
\$1,000s]

[Personal income is for the calendar year preceding the fiscal year ended (year shown). Tax collections are measured on a July-June basis.]

Source of personal income data: U.S. Bureau of Economic Analysis, *SAINCI-*Personal Income Summary: Personal Income, Population, Per Capita Personal Income**, March 24, 2020 release.

TABLE 26 . STATISTICS OF SPECIAL PROGRAMS

	Special Funds												
	Income Tax										Privilege Tax		
For tax year	Wildlife Conservation Account [Article 4] [§ 105-269.5]		N.C. Education Endowment Fund [Article 4] [§ 105-269.7]		N.C. Breast and Cervical Cancer Control Program [Article 4, Part 2] [§ 105-269.8]		N.C. Political Parties Financing Fund [Article 4, Part 2] [§ 105-159.1]		N.C. Public Campaign Fund [Article 4, Part 2] [§ 105-159.2]		For tax year beginning	N.C. Public Campaign Financing Fund [Attorneys] [§ 105-41(a)(1)]	
	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers designating [computed] [#]	Income tax designated amount [\$]	Taxpayers designating [computed] [#]	Income tax designated amount [\$]		Attorneys contributing [computed] [#]	Contribution amount [\$]
2004.....	20,840	350,697	-	-	-	-	585,101	585,101	375,099	1,125,296	July 1, 2005	466	23,321
2005.....	19,031	278,495	-	-	-	-	516,454	516,454	380,484	1,141,452	July 1, 2006	-	-
2006.....	21,980	383,377	-	-	-	-	515,533	1,546,599	423,485	1,270,455	July 1, 2007	-	-
2007.....	22,490	386,017	-	-	-	-	498,455	1,495,365	419,206	1,257,618	July 1, 2008	-	-
2008.....	22,595	485,117	-	-	-	-	514,388	1,543,166	399,671	1,199,014	July 1, 2009	-	-
2009.....	22,500	273,252	-	-	-	-	422,619	1,267,857	368,957	1,106,872	July 1, 2010	-	-
2010.....	21,444	317,059	-	-	-	-	399,316	1,197,948	350,389	1,051,167	July 1, 2011	-	-
2011.....	21,141	333,922	-	-	-	-	384,858	1,154,574	328,743	986,230	July 1, 2012	-	-
2012.....	21,112	353,812	-	-	-	-	349,412	1,048,236	276,370	829,110	July 1, 2013	-	-
2013.....	20,657	340,167	-	-	-	-	-	-	-	-	July 1, 2014	-	-
2014.....	7,795	134,946	2,665	58,722	-	-	-	-	-	-	July 1, 2015	-	-
2015.....	7,476	136,271	3,358	65,649	-	-	-	-	-	-	July 1, 2016	-	-
2016.....	10,026	225,310	4,848	97,476	-	-	-	-	-	-	July 1, 2017	-	-
2017....	21,877	373,958	14,588	275,279	17,795	301,979	-	-	-	-	July 1, 2018	-	-
2018...	24,300	402,921	15,969	269,467	20,026	323,802	-	-	-	-	July 1, 2019	-	-

Contribution and designated amounts are those reported on tax forms for the designated tax year.

Wildlife Conservation Account [§ 105-269.5]

A taxpayer entitled to a refund of income taxes under Article 4 of Chapter 105 may elect to contribute all or part of the *refund* to the N.C. Nongame and Endangered Wildlife Fund to be used for management, protection, and preservation of wildlife. Information is compiled during the processing of tax forms for the designated tax year.

N.C. Education Endowment Fund [§ 105-269.7]

A taxpayer entitled to a refund of income taxes under Article 4 of Chapter 105 may elect to contribute all or part of the *refund* to the N.C. Education Endowment Fund established pursuant to § 115C-472.16 to be used for teacher compensation that is related directly to improving student academic outcomes in the public schools of the State. Information is compiled during the processing of tax forms for the designated tax year.

N.C. Breast and Cervical Cancer Control Program [§ 105-269.8]

An individual entitled to a refund of income taxes under Part 2 of Article 4 of Chapter 105 may elect to contribute all or part of the *refund* to be used for early detection of breast and cervical cancer at the Cancer Prevention and Control Branch of the Division of Public Health of the Department of Health and Human Services. This election expires for taxable years beginning on or after January 1, 2021. Information is compiled during the processing of tax forms for the designated tax year.

N.C. Political Parties Financing Fund [§ 105-159.1] [Repealed by SL 2013-381, s. 38.1(e), effective July 1, 2013.]

Every taxpayer whose individual income tax liability was at least \$1 for a given tax year, could on the D-400 return, elect to designate \$1 to be contributed to the political party of choice.

Election to make this contribution did not affect the taxpayer's income tax liability or refund.

[Effective for taxable years beginning on or after January 1, 2006, the designated amount increased. Every taxpayer whose individual income tax liability is at least \$3 for a given year, may on the D-400 return, elect to designate \$3 to be contributed to the political party of choice; for a married couple filing a joint return with an income tax liability of at least \$6, each spouse may designate \$3 to the fund.]

N.C. Public Campaign Fund designation [§ 105-159.2] [Repealed by SL 2013-360, s. 21.1(c), effective for tax years beginning on or after January 1, 2013, and SL 2013-381, s. 38.1(f), effective July 1, 2013.]

Effective for taxable years beginning on or after January 1, 2003, an individual is provided the opportunity to agree to allocate \$3 of the individual's tax liability to the N.C. Public Campaign Fund if the individual has an income tax liability of at least \$3. On a joint return, each individual may agree to allocate \$3 to the Fund; agreeing to allocate \$3 to the Fund neither increases the tax nor reduces a refund. The N.C. Public Campaign Fund was established to provide an alternative source of campaign money to qualified candidates who accept strict campaign spending and fund-raising limits; the Fund also helped to finance a Voter Guide with educational materials about voter registration, the role of the appellate courts, and the candidates seeking election as appellate judges in the State.

N.C. Public Campaign Financing Fund contribution [§ 105-41(a)(1)] [Repealed effective for applications for new licenses/license renewals issued on or after January 1, 2006.]

Attorneys were provided the opportunity to make a voluntary contribution of \$50 to the N.C. Public Campaign Financing Fund at the same time the annual \$50 privilege license tax was paid. The contribution was not considered part of the tax owed. [Effective on or after July 1, 2003 (applications for new licenses); effective on or after July 1, 2004 (issuance of license renewals)] Privilege license taxes are imposed annually and are due July 1 of each year; the tax applicable to attorneys is imposed for the privilege of engaging in the practice of law during the fiscal year that begins on the July 1 due date of the tax.

TABLE 28. STATE SALES AND USE TAX COLLECTIONS
[§ 105 ARTICLE 5.]

Fiscal year	State sales and use tax gross collections [S]	Refunds [S]	Net collections before reimbursements/transfers [S]	Sales and Use Tax Reimbursements, Distributions, and Transfers								Net collections to General Fund [S]	Year-over-year % change			
				Local government distributions/state aid reimbursements† [S]	Refund of local sales & use tax paid by state agencies [S]	Reserves/transfers for administrative fees/costs††† [S]	Inter-governmental/interfund transfers†† [S]	Collection fees on overdue tax debts [S]	Transfer: State Public School Fund [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collection cost of fines/forfeitures [S]		Gross collections [S]	Refunds [S]	Net collections before transfers [S]	Amount to General Fund [S]
2004-05	4,923,391,473	309,935,699	4,613,455,774	85,304,241	10,241,254	14,402,267	25,216,590	1,132,245	-	-	-	4,477,159,178	5.74%	7.36%	5.63%	6.04%
2005-06	5,395,492,363	369,284,334	5,026,208,029	74,299,172	3,013,584	14,823,275	26,836,858	1,546,129	-	11,777,792	-	4,893,911,220	9.59%	19.15%	8.95%	9.31%
2006-07	5,530,314,297	321,722,290	5,208,592,006	100,925,884	4,124,281	17,373,938	29,900,058	2,044,586	45,741,278	12,857,559	53,581	4,995,570,841	2.50%	-12.88%	3.63%	2.08%
2007-08	5,596,250,552	321,463,358	5,274,787,194	172,474,452	3,303,137	17,397,117	31,412,624	1,555,489	46,860,032	20,029,341	81,853	4,981,673,149	1.19%	-0.08%	1.27%	-0.28%
2008-09	5,349,888,689	383,328,220	4,966,560,469	175,662,743	1,906,144	16,790,014	32,320,547	1,219,993	47,427,474	13,230,510	55,669	4,677,947,376	-4.40%	19.24%	-5.84%	-6.10%
2009-10	6,154,712,045	294,149,304	5,860,562,741	188,004,041	2,133,686	15,040,761	28,806,786	1,435,910	45,335,756	14,694,637	67,908	5,565,043,256	15.04%	-23.26%	18.00%	18.96%
2010-11	6,671,764,563	481,416,090	6,190,348,473	199,721,561	2,432,477	15,519,895	30,127,529	2,907,504	51,754,988	16,145,723	69,726	5,871,669,069	8.40%	63.66%	5.63%	5.51%
2011-12	5,970,913,291	390,941,571	5,579,971,719	220,783,735	3,555,009	17,887,554	8,716,664	2,759,015	56,347,642	12,286,115	50,580	5,257,585,406	-10.50%	-18.79%	-9.86%	-10.46%
2012-13	5,975,428,202	377,440,288	5,597,987,914	211,913,489	2,825,727	15,576,153	8,328,208	2,602,659	50,606,990	11,939,751	47,951	5,294,146,987	0.08%	-3.45%	0.32%	0.70%
2013-14	6,268,025,300	419,787,709	5,848,237,591	188,849,583	3,716,166	15,031,097	7,853,371	2,501,991	50,934,543	12,781,332	51,331	5,566,518,176	4.90%	11.22%	4.47%	5.14%
2014-15	7,215,032,460	352,837,908	6,862,194,552	513,251,901	2,451,642	16,876,839	7,778,989	2,936,755	52,988,675	13,829,641	56,935	6,252,023,175	15.11%	-15.95%	17.34%	12.31%
2015-16	7,598,241,231	405,107,123	7,193,134,108	526,427,902	2,188,868	17,672,691	7,928,449	3,101,048	61,163,099	15,105,192	63,709	6,559,483,149	5.31%	14.81%	4.82%	4.92%
2016-17	8,111,072,527	449,271,266	7,661,801,260	541,990,341	1,875,630	19,836,110	10,279,371	3,027,653	64,360,412	16,395,582	72,459	7,003,963,702	6.75%	10.90%	6.52%	6.78%
2017-18	8,433,959,783	418,815,947	8,015,143,836	538,934,802	1,734,032	20,921,238	25,347,631	3,559,548	68,698,497	18,419,385	81,403	7,337,447,300	3.98%	-6.78%	4.61%	4.76%
2018-19	8,968,071,779	500,268,180	8,467,803,599	571,511,856	2,545,157	21,816,505	26,068,866	3,858,512	71,218,740	19,394,604	93,543	7,751,295,817	6.33%	19.45%	5.65%	5.64%

See chart below for additional detail of sales and use tax reimbursements, distributions, and transfers.

Fiscal year	Distributions/State Aid Reimbursements†					Inter-fund Transfers††			Reserves/Transfers: Administrative Costs†††				
	Electricity §105-164.44K distribution [local shares] [S]	PNG §105-164.44L distribution [local shares] [S]	Telecommu- nications tax distribution [local shares] [S]	Video pro- gramming distribution [local shares]* [S]	Hold harmless payments [local shares]** [S]	Wildlife Resources Fund §105-164.44B [S]	Dry-Cleaning Solvent Cleanup Fund §105-164.44E [S]	DOT Highway Fund §105- 164.44M [S]	Local sales and use tax administration				
									General Fund:		Public		
									Non-tax revenue		Transit tax		Other §105-501 various [S]
									§105-472 various [S]	§105-501 [S]	§105-507.3 [S]		
2004-05	-	-	56,290,836	-	29,013,405	16,920,820	8,295,769	-	10,063,139	3,868,984	470,144	-	
2005-06	-	-	53,898,653	-	20,400,519	18,573,229	8,263,629	-	10,300,784	4,055,035	427,447	40,009	
2006-07	-	-	73,297,054	13,537,031	14,091,799	21,932,726	7,967,332	-	11,928,057	5,050,856	395,026	-	
2007-08	-	-	68,922,872	73,965,036	29,586,545	23,710,672	7,701,952	-	11,745,139	5,237,105	414,873	-	
2008-09	-	-	77,674,637	81,223,016	16,765,090	24,747,445	7,573,102	-	9,927,712	5,684,948	477,353	700,000	
2009-10	-	-	75,187,075	81,944,006	30,872,960	21,500,000	7,293,364	-	8,597,957	6,004,931	437,872	-	
2010-11	-	-	68,915,546	79,509,243	51,296,772	21,500,000	7,820,356	-	7,602,667	6,089,061	405,131	1,423,036	
2011-12	-	-	72,546,308	81,889,098	66,348,329	Highway Fund††	8,548,649	-	7,610,508	4,566,366	415,117	5,295,564	
2012-13	-	-	67,556,208	79,639,864	64,717,418	Fund††	8,109,420	-	7,662,616	1,280,045	433,066	6,200,426	
2013-14	-	-	62,529,035	78,425,493	47,895,056	§ 105-187.9	7,786,010	-	8,091,386	1,296,909	391,662	5,251,140	
2014-15	278,798,651	18,314,174	60,822,617	79,306,639	76,009,821	[8% proceeds]	7,778,989	-	9,419,650	1,099,222	363,844	5,994,123	
2015-16	328,600,103	12,221,260	51,022,166	76,810,767	57,773,606	[S]	7,928,449	-	10,207,233	1,166,976	420,177	5,878,306	
2016-17	313,542,649	14,785,747	50,942,152	77,720,942	84,998,850	-	8,072,185	2,207,186	11,705,849	1,331,919	529,001	6,269,342	
2017-18	316,473,111	18,919,593	46,253,208	76,324,655	80,964,235	10,000,000	8,411,479	6,936,152	12,293,181	1,417,611	473,028	6,737,417	
2018-19	330,529,423	19,150,681	43,104,153	73,915,448	104,812,150	10,000,000	8,634,563	7,434,303	12,921,764	1,498,426	433,351	6,962,964	

The *Reserves/transfers for administrative fees/costs* column includes the State retained portion of the local government sales tax collections for defraying the cost of administering the tax. Certain cost proceeds are deposited into the General Fund as non-tax revenue along with the amounts recorded in the *Refund of local sales & use tax paid by state agencies* column.

Effective July 1, 2004, State agencies became exempt from tax paid on direct purchases of tangible personal property that were previously eligible for refund. [The exemption replaced the refund provision.] The *Transfer: State Public School Fund* column reflects the quarterly transfer of State sales and use tax net collections that replaces the provision of annual State sales tax refunds to local school administrative units and joint agencies created by interlocal agreements among local school administrative units. [§105-164.44H]

Intergovernmental/interfund transfers ††

Dry-Cleaning Solvent Cleanup Fund: effective April 1, 2003, until July 1, 2030, an amount equal to fifteen percent (15%) of the net State sales and use taxes collected under § 105-164.4(a)(4) during the previous fiscal year is to be transferred quarterly to the Dry-Cleaning Solvent Cleanup Fund. SL 2019-237 extends the transfer provision from July 1, 2020 to July 1, 2030. Beginning with 2009-10, TIMS implementation and PDP components costs are included as applicable. The transfer to the Wildlife Resources Fund of taxes on hunting and fishing supplies and equipment was repealed effective July 1, 2011. Beginning with 2016-17, the NC Competes Act provisions earmark the net proceeds of the sales and use tax collected on aviation gasoline and jet fuel to be annually transferred to the Highway Fund; this amount is annually appropriated from the Highway Fund to the Division of Aviation of the Department of Transportation for prioritized capital improvements to public airports and time-sensitive aviation capital improvement projects for economic development purposes.

SL 2017-57 provides that the sum of \$10 million of the taxes collected from the 8% tax rate imposed on the gross receipts of motor vehicle short-term leases be credited annually to the Highway Fund and the remainder credited to the General Fund (effective June 28, 2017, and applies to taxes collected on or after that date). SL 2019-69 amends § 105-187.9(a) to provide that the sum of \$10 million of the taxes collected from the 5% levy on vehicle subscriptions (effective October 1, 2019) and from the 8% tax rate imposed on the gross receipts of motor vehicle short-term leases be credited annually to the Highway Fund and the remainder credited to the General Fund.

Distributions/State Aid Reimbursements:

*Video programming: due to enactment of the distribution provision for revenues collected on/after January 1, 2007, the 2006-07 amount is for less than a full year.

****Hold Harmless Payments**-Repeal of local reimbursements and revenue replacement option: the 2001 General Assembly repealed local reimbursements effective July 1, 2003;

the 2002 General Assembly advanced the date of the scheduled repeal to July 1, 2002. A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose an additional 1/2% local sales and use tax to replace revenue lost due to repeal of the reimbursements, and provided for a transitional local government hold harmless distribution, § 105-521 (2012 sunset extended to 2013). The 2007 General Assembly enacted § 105-523 to hold harmless any county that does not benefit by \$500,000 annually from the exchange of a portion of the local sales and use taxes (Article 44) for the State's agreement to assume the nonfederal, nonadministrative costs of Medicaid. The value of the annual county assured benefit was reduced from \$500,000 to \$375,000 (effective July 1, 2014), from \$375,000 to \$250,000 (effective July 1, 2015), and from \$250,000 to \$125,000 (effective July 1, 2016), prior to being eliminated (effective July 1, 2017).

TABLE 28. -Continued

State sales and use tax rates and bases: The general State sales and use tax rate of 4.75% is levied on the retail sale, use, or rental of tangible personal property; certain electronically delivered or accessed digital property; selected food items (dietary supplements, food sold through vending machines, prepared food, soft drinks, and candy); selected services such as the rental of an accommodation (including facilitator fees), and laundry and dry cleaning services; gross receipts derived from admission charges to certain entertainment activity; the sales price of a service contract (warranty or maintenance agreement, or repair contract), except for certain service contracts for a motor vehicle; and the sales price (or gross receipts derived from) certain repair, maintenance, and installation services transacted on or after March 1, 2016. The combined general rate of 7% is imposed on the gross receipts derived from electricity, piped natural gas, telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), spirituous liquor other than mixed beverages, and aviation gasoline and jet fuel transactions. The combined general rate is the State's general rate (4.75%) plus the rate of local tax authorized for every county in the State (2.25%). *[See Changes in State sales tax rates by year section for information pertaining to applicable tax rates and various taxability provisions.]*

Changes in State sales tax rates by year [Information for fiscal years prior to 2004-05 retained for historical reference.]

1998-99

Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.

Effective May 1, 1999, the State rate applicable to food purchased for home consumption was repealed.

1999-00

Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax.

2001-02

Effective October 1, 2001, the \$1,500 tax limit applicable to the sale or continuous lease or rental of noncommercial vehicles was repealed.

Effective October 16, 2001, the State general rate increased from 4% to 4.5%.

Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change. Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax. Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax. Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services.

2003-04

Effective for sales made on or after January 1, 2004, modular homes are subject to a 2.5% State sales and use tax rate under § 105-164.4(a)(8). Twenty percent (20%) of the taxes collected under this statute is distributed to counties. § 105-164.44G [Prior to the law change, modular homes were taxed at the 2% State sales and use tax rate under § 105-164.4(a)(1a).]

Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.] Effective January 1, 2004, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50). Effective January 1, 2004, candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both State and local rates under § 105-164.13(50).]

2005-06

Effective October 1, 2005, all sales of candy are subject to the combined general State and county tax rate (taxation of candy sold through vending machines remains unchanged).

Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and on the sales of spirituous liquor other than mixed beverages increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services.

Effective January 1, 2006, the combined general rate of 7% sales and use tax was imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital audio radio service is taxable being subject to both the State general rate of tax and local rates.

Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article.

Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to Table 45).

2006-07

Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation (items are also exempt from the privilege tax under Article 5F). (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)

Effective October 1, 2006, sales to an eligible internet data center of electricity and eligible business property to be located and used at the center were exempted from taxation (\$250 million investment required).

Effective December 1, 2006, the State general rate decreased from 4.5% to 4.25% and the combined general rate decreased from 7% to 6.75% to coincide with the 0.25% State general rate reduction. Effective January 1, 2007, the credit allowed against the sales tax imposed for locally paid cable television franchise taxes was repealed as cable service providers no longer pay franchise taxes on cable services to local governments; legislation authorized a quarterly payment from the State to local governments as replacement for the taxing authority.

2007-08

Effective July 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant was reduced from 2.83% to 2.6%; the purchase by a research and development company of certain equipment, attachments, or repair parts used in the physical, engineering, and life sciences was exempted from the State and local sales or use tax and instead was made subject to the 1% privilege tax with a maximum tax of \$80 under Article 5F, Manufacturing Fuel and Certain Machinery and Equipment Tax. Effective October 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant was further reduced from 2.6% to 1.8%; the tax rate applicable to sales of electricity sold to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was reduced from 2.83% to 1.8%; definition of "bundled transaction" set out specific taxation rules applicable for bundles of products that include both taxable and exempt products; baler twine was added to the exemption list of specific items sold to a farmer to be used for qualifying purposes; bakery thrift store sales of breads, rolls, and buns became exempt from State taxation; and the purchase by a software publishing company of certain equipment, attachments, or repair parts that meet certain requirements and the purchase by an eligible datacenter of certain machinery or equipment to be located and used at the datacenter were exempted from the State and local sales or use tax and instead made subject to the 1% privilege tax with a maximum tax of \$80 under Article 5F.

The State began assuming the financial nonfederal, nonadministrative Medicaid responsibilities for the counties over a three-year period that includes provisions for a 1/2% sales tax rate exchange between local and state governments as well as various measures to insure the locals are held harmless (protected from revenue loss) as result of the Medicaid swap legislation. Effective April 1, 2008, the combined general rate of sales and use tax increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments by the 2007 General Assembly.

TABLE 28. -Continued

2008-09

Effective July 1, 2008, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant and to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was further reduced from 1.8% to 1.4%.

Effective July 16, 2008, tangible personal property purchased with a client assistance debit card issued for disaster assistance relief by qualified entities became exempt; also, an exemption provision allowable for interior design services provided in conjunction with the sale of tangible personal property became effective.

Effective October 1, 2008, the State general rate increased from 4.25% to 4.5%.

Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.

2009-10

Effective July 1, 2009, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant and to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was further reduced from 1.4% to 0.8%.

Effective August 7, 2009, online (remote) sales involving certain click-through transactions are subject to tax. Effective September 1, 2009, the State general rate increased from 4.5% to 5.5% (temporary increase scheduled to expire on July 1, 2011); the combined general rate increased from 7% to 8%.

Effective October 1, 2009, the State general rate increased from 5.5% to 5.75% as the remaining 0.25% local sales and use tax (Article 44) was repealed and simultaneously added to the State general rate. Effective January 1, 2010, the 5.75% general State rate and applicable local rates apply to the net taxable sales or gross receipts derived from certain electronically delivered or accessed digital property transactions to include: an audio work, an audiovisual work, a book, magazine, newspaper, newsletter, report, or other publication, a photograph or greeting card; magazine subscriptions are subject to tax. Also, certain computer software transactions are exempt from tax: those designed to run on an enterprise service operating system, those to be used within datacenter operations, and those used to provide ancillary service, cable service, internet access service, telecommunications service, or video programming. Also exempt: computer software or digital property that becomes a component part of other computer software or digital property that is offered for sale or of a service that is offered for sale.

2010-11

Effective July 1, 2010, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant and to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was repealed (previously 0.8%); such transactions are exempt from sales and use taxation. Electricity sold to a farmer for preparing food, heating dwellings, and other household purposes remains subject to the 3% rate of sales tax. Effective January 1, 2011, the definition of sales price of a rental accommodation was expanded to include any facilitation fees incurred necessary to complete the rental; purchases made by motion picture and film production companies are subject to the general State and local sales tax rates (previously such purchases were subject to the 1% privilege tax with a maximum tax of \$80 under Article 5F, Manufacturing Fuel and Certain Machinery and Equipment Tax).

2011-12

Effective July 1, 2011, the general State rate decreased from 5.75% to 4.75% (the combined general rate decreased from 8% to 7%) as result of the expiration of a temporary additional 1% State sales and use tax rate

2013-14

Effective January 1, 2014, the general State rate applies to the gross receipts derived from admission charges to an entertainment activity, the sales price of a service contract, and the sales price of each manufactured or modular home sold at retail, including all accessories attached to the manufactured or modular home when delivered to the purchaser. The following transactions are taxable at the State general rate due to repeal of their previous statutory exemption status: sales of newspapers by newspaper street vendors and by newspaper carriers making door-to-door deliveries, and fifty percent (50%) of the sales price of newspapers sold through coin-operated vending machines; nutritional supplements sold by a chiropractic physician's office to a patient as part of the patient's treatment plan; and food and prepared meals sold by institutions of higher education (private and public).

2014-15

Effective July 1, 2014, the general State rate applies to the retail sale of breads, rolls, and buns at a bakery thrift store and to certain qualifying items (products) that previously were exempt from taxation during the annual sales tax holiday (first weekend in August) and the annual Energy Star sales tax holiday (first weekend in November); gross receipts derived from sales of electricity and piped natural gas sold at retail, sourced to the State, and billed on or after July 1, 2014, are subject to the 7% combined general rate of sales and use tax (a reduced 3.5% rate provision applies to sales by CHEMC and gas cities for a one-year period). Effective September 1, 2014, the State general rate applies to only fifty percent (50%) of the sales price of each manufactured or modular home sold at retail, including all accessories attached to the manufactured or modular home when delivered to the purchaser. Effective October 1, 2014, the State general rate applies to the total sales price (previously fifty percent [50%] of the sales price) of newspapers sold through coin-operated vending machines.

2015-16

Effective July 1, 2015, purchases or sales of datacenter machinery and equipment by or to an owner of a datacenter, or a contractor or subcontractor of an owner of a datacenter, are subject to the general 4.75% State sales and use tax rate (the privilege tax imposed on machinery and equipment transactions purchased by a qualifying datacenter pursuant to § 105 Article 5F expires for sales made on or after July 1, 2015). Effective September 24, 2015, the sales price of spirituous liquor sold at retail by a distillery permit holder is subject to the 7% combined general rate of sales and use tax (sales of antique spirituous liquor are also subject to the 7% combined general rate of sales and use tax).

Effective September 30, 2015, the sales, lease, or rental of an engine to a professional motorsports racing team or a related member of a team for use in competition in a sanctioned race series is exempt from sales and use tax; an engine or a part to build or rebuild an engine for the purpose of providing an engine under an agreement to a professional motorsports racing team or a related member of a team for use in competition in a sanctioned race series is exempt from sales and use tax (exemptions expire for transactions made on or after January 1, 2020). Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500); the sales price of an aircraft includes all accessories attached to the aircraft at the time of delivery to the purchaser. Each qualified jet engine sold at retail or purchased for storage, use, or consumption in this State is subject to the 4.75% general State rate of sales and use tax. The maximum use tax on a qualified jet engine purchased under a direct pay permit is \$2,500; otherwise, no maximum tax applies. Parts and accessories for use in the repair or maintenance of a qualified aircraft (or a qualified jet engine) are specifically exempt from the tax imposed on the sale at retail, and the use, storage, or consumption in this State. The sales price of (or the gross receipts) derived from a service contract applicable to a qualified aircraft (or a qualified jet engine) is exempt from taxation.

Effective January 1, 2016, the gross receipts derived from the retail sale of aviation gasoline and jet fuel are subject to the 7% combined general rate of sales and use tax (previously 4.75% general State rate) except that sales of aviation gasoline and jet fuel to an interstate air business for use in a commercial aircraft to include aviation gasoline and jet fuel purchased for use in a commercial aircraft in foreign commerce by a person whose primary business is scheduled passenger air transportation are exempt (exemption initially set to expire January 1, 2020; SL 2019-237 extends the exemption sunset to January 1, 2024). [The net proceeds of the tax collected on aviation gasoline and jet fuel are transferred within 75 days after the end of each fiscal year to the Highway Fund to be utilized by the Division of Aviation of the Department of Transportation for prioritized capital improvements to public airports and time-sensitive aviation capital improvement projects for economic development purposes.]

TABLE 28. -Continued

The sale at retail or the storage, use, or consumption in this State of electricity for use at a qualifying datacenter and datacenter support equipment to be located and used at the qualifying datacenter are exempt from sales and use tax. In this application, datacenter support equipment is property that is capitalized for tax purposes under the Code and is used within the provision of a service or function included in the business of an owner, user, or tenant of the datacenter. Effective March 1, 2016, the 4.75% general State rate is levied on the sales price of (or the gross receipts derived from) certain repair, maintenance, and installation services transacted by a retailer and sourced to the State effective for sales occurring on or after March 1, 2016. Motor vehicle repair, maintenance, and installation services transacted by a retailer are subject to the 4.75% general State sales and use tax except for services (includes replacement items and repair parts) covered under a manufacturer's warranty or dealer's warranty; the sales price of (or the gross receipts derived from) a service contract sold at retail that covers the entire motor vehicle is exempt from tax. Shoe repair services, watch, clock, and jewelry repair services, and tire recapping or retreading sales and services transacted by a retailer are subject to the 4.75% general State sales and use tax rate (sales or receipts prior to March 1, 2016 by administrative rule were permitted to be taxed at certain percentages where charges for labor and materials were not separately stated). The definition of service contract is amended to include a contract to maintain or repair tangible personal property regardless of whether the property becomes a part of or is applied to real property; additionally, a renewal of a service contract for tangible personal property where the tangible personal property becomes a part of or applied to real property prior to the effective date of the renewal is subject to sales and use tax. Installation charges made by a retailer as part of the retail sale of tangible personal property, certain digital property, and taxable services, sold at retail, are subject to the applicable rate of tax for the product, irrespective that installation charges may be separately stated by the retailer. Installation charges that are part of the gross receipts from the lease or rental of tangible personal property are subject to the applicable rate of sales and use tax, and maximum tax if applicable.

2016-17

Effective July 1, 2016, a use tax exemption is granted to a direct pay permit holder for certain boat, aircraft, and qualified jet engine charges and services: the allowable amount of the use tax exemption is the amount of the separately stated installation charges that are part of the sales price of tangible personal property or digital property. Fuel, piped natural gas, and electricity sold to a secondary metals recycler for use in recycling at its facility at which the primary activity is recycling are exempt from sales and use tax. A park model RV is classified as a motor vehicle, the sale of which is exempt from sales and use tax: the retail sale of a park model RV is subject to the highway use tax at the rate of 3% with a maximum tax of \$2,000. Effective July 11, 2016, prepaid meal plan packaging items (wrapping paper, plastic bags, cartons, paper cups, napkins, drinking straws) used for packaging, shipment, or delivery that are part of the sale and delivered with the food or prepared food provided to a person under a prepaid meal plan are exempt from sales and use tax. Effective October 1, 2016, sales of certain recycled products that are made of more than 75% by weight of recycled materials sold for use in an accepted wastewater dispersal system are exempt from sales and use tax. Effective January 1, 2017, an exemption from sales and use tax is allowed for the sales price of or the gross receipts derived from storage of a motor vehicle or towing service, provided the charge is separately stated on the invoice or other documentation provided to the purchaser at the time of the sale. Certain retail sales by certain nonprofit organizations are subject to sales and use tax: sales of items by a nonprofit civic, charitable, educational, scientific, or literary organization when the net proceeds of the sales will be given or contributed to the State or to one or more of its agencies or instrumentalities, or to one or more nonprofit charitable organizations, one of whose purposes is to serve as a conduit through which such net proceeds will flow to the State or to one or more of its agencies or instrumentalities are taxable. Certain sales at school sponsored events are exempt from sales and use tax: sales of food, prepared food, soft drinks, candy, and other items of tangible personal property sold not for profit for or at an event that is sponsored by an elementary or secondary school when the net proceeds of the sales will be given or contributed to the school or to a nonprofit charitable organization, one of whose purposes is to serve as a conduit through which the net proceeds will flow to the school are exempt. The definition of storage is amended to remove the statutory exclusions such that an item received by the purchaser or on behalf of the purchaser in the State is subject to sales and use tax even though the item is designated for ultimate use outside the State; additionally, an item purchased from outside the State that is initially stored in the State for a period of time and subsequently taken, shipped, or distributed outside the State for use is subject to sales or use tax. The 2016 General Assembly enacted various provisions affecting the sales and use tax base expansion items related to repair, maintenance, and installation [RMI] services, and service contracts: the newly enacted provisions repeal provisions for retail trade; expand the application of sales and use tax to RMI services of certain transactions for real property and certain digital property; identify specific RMI-related exemptions; clarify the application of sales and use tax to real property contracts with respect to capital improvements; grant an exemption for installation labor related to real property contracts; and expand the exemption applicable to motor vehicle service contracts. The definition of retail trade is repealed; the definition of retailer is amended to provide that the term does not include a real property contractor, but does include a person whose *only* business activity is providing RMI services (the 2015 legislated provisions applied sales and use tax to RMI services for transactions made by a person engaged in retail trade as statutorily defined). The definition of service contract is expanded in accordance with the RMI services definition with regard to services rendered with respect to digital property and certain monitoring and inspection services. Service contracts for a pool, fish tank, or similar aquatic feature and a home warranty are taxable; the term does not include a single repair, maintenance, or installation service.

2017-18

The 2017 General Assembly enacted an exemption from sales and use tax for gross receipts derived from an admission charge to an entertainment activity for an event sponsored by a farmer that takes place on farmland and is related to farming activities, such as a corn maze or a tutorial on raising crops or animals (exemption provision effective retroactively to July 1, 2014). Effective July 1, 2017, an exemption from sales and use tax is allowed for sales of investment coins, investment metal bullion, and non-coin currency. An exemption from sales and use tax is allowed for sales of wastewater dispersal products that have been approved by the Department of Health and Human Services for dispersing wastewater effluent within the subsurface dispersal field in a ground absorption system. An exemption from sales and use tax is allowed for sales of equipment, or an accessory, an attachment, or a repair part for equipment that is sold to a large fulfillment facility and is used at the facility in the distribution process (excludes electricity). To qualify for the exemption, a large fulfillment facility must achieve required investment and employment levels within five years and maintain the minimum level of employment throughout its operation. If the level of investment or employment is not timely made, achieved, or maintained, the exemption provision is forfeited. Effective August 11, 2017, the Sales Tax Base Expansion Protection Act provides the Department of Revenue shall take no action to assess any tax due for a filing period beginning on or after March 1, 2016 and ending before January 1, 2018 if one or more conditions set forth in the statute apply and the retailer did not receive specific written advice from the Secretary of Revenue for the transactions at issue for the laws in effect for the applicable periods. The 2017 General Assembly enacted provisions relative to a mixed transaction contract (a contract that includes both a real property contract for a capital improvement and a repair, maintenance, and installation [RMI] service that is not related to the capital improvement). If the allocated sales price of the taxable RMI services included in the mixed transaction contract is greater than 25% of the contract price, then the 4.75% general State sales and use tax rate applies to the sales price of or gross receipts derived from the taxable RMI services portion of the contract. If the allocated sales price of the taxable RMI services included in the contract is less than or equal to 25% of the contract price, then the RMI service portion of the contract and the taxable personal property, digital property, or service used to perform those services are taxable as a real property contract and not subject to the 4.75% general State sales and use tax rate. The 2017 legislation increased the percentage for determining taxability of a mixed transaction contract from 10% to 25% (effective retroactively for sales and purchases made on or after January 1, 2017). The 2017 General Assembly amended the exemption for the medical group to clarify that sales of human blood (including whole blood, plasma, and derivatives), human tissue, eyes, DNA, or an organ are exempt from sales and use tax. Also, the exemption for custom computer software was amended to clarify that the exemption from sales and use tax for custom computer software and the portion of prewritten computer software that is modified or enhanced applies if the modification or enhancement is designed and developed to specifications of a specific purchaser and the charges for the modification or enhancement are separately stated on the invoice or similar billing document given to the purchaser at the time of the sale. Effective June 12, 2018, the qualifying farmer and conditional farmer exemption was expanded to include a person who boards horses; additionally, certain items purchased to fulfill a service for a person who holds a qualifying farmer (or conditional farmer) exemption certificate are exempt from sales and use taxes (retroactive to January 1, 2014). Clarifying legislation provides that the sales and use tax exemption for drugs sold on prescription does not apply to pet food, or feed for animals, and that the exemption for over-the-counter drugs sold on prescription does not apply to purchases of over-the-counter drugs by hospitals and other medical facilities for use and treatment of patients. The statute pertaining to admission charges to entertainment activities was amended to clarify that admission charges paid by a spectator not participating in the activity are subject to the sales and use taxes.

TABLE 28. -Continued

2018-19

Effective June 12, 2018, SL 2018-5 amends § 105-244.3(a) to modify provisions to the Sales Tax Base Expansion Act and to extend the time of the grace period for an additional year. As a result, the Department of Revenue shall take no action to assess any tax due for a filing period beginning on or after March 1, 2016, and ending prior to January 1, 2019 (previously January 1, 2018) if one or more conditions set forth in the statute apply and the retailer did not receive specific written advice from the Secretary of Revenue for the transactions at issue for the laws in effect for the applicable periods. This change provides relief for additional taxes owed by certain taxpayers as a result of the expansion of the sales tax base.

Effective **July 1, 2018**, SL 2017-57 provides an exemption for sales of repair or replacement parts for a ready-mix concrete mill, regardless of whether the mill is free standing or affixed to a motor vehicle; previously, purchases of such to repair a concrete mill attached to a motor vehicle after the date the concrete mill is mounted, were subject to the sales and use tax.

The Department of Revenue issued a directive [SD-18-6] on August 7, 2018 requiring remote sellers not physically located in the State to collect and remit sales tax on sales sourced to NC on a prospective basis. This action resulted from the U.S. Supreme Court's June 2018 ruling in *South Dakota v. Wayfair, Inc.*, et al., in which the court found that physical presence is not necessary to create a substantial nexus between a remote seller and a taxing state. The directive provides that the existing law [§ 105-164.8(b)] is enforceable regarding remote sales and requires remote sellers having sales in excess of \$100,000 or 200 or more separate transactions sourced to the State in the previous or current calendar year to register, collect and remit sales and use tax effective November 1, 2018 or 60 days after the seller met the sales threshold, whichever was later.

SD-18-6 provisions were codified within § 105-164.8(b)(9) effective March 20, 2019. The Department issued the following directives on May 12, 2018 (**effective September 1, 2018**) as result of changes in interpretation:

SD-18-2 provides that persons who lease or rent tangible personal property or digital property are required to collect and remit the applicable rate(s) of sales and use tax on the gross receipts derived from leases or rentals in effect on the day of the billing, no matter that the lease or rental agreement was entered into prior to September 1, 2018; SD-18-3 provides that any charge for gift wrap or gift wrap services sold at retail is subject to the general 4.75% State and applicable local tax rates; SD-18-4 provides that any charge for shop supplies, whether separately stated or not, in connection with a retail sale of tangible personal property or repair, maintenance, and installation services is subject to the general 4.75% State and applicable local tax rates; SD-18-5 provides that any charge for services to tint or color a consumer's tangible or digital photograph, whether provided by the consumer or not, is subject to tax as repair, maintenance, and installation services.

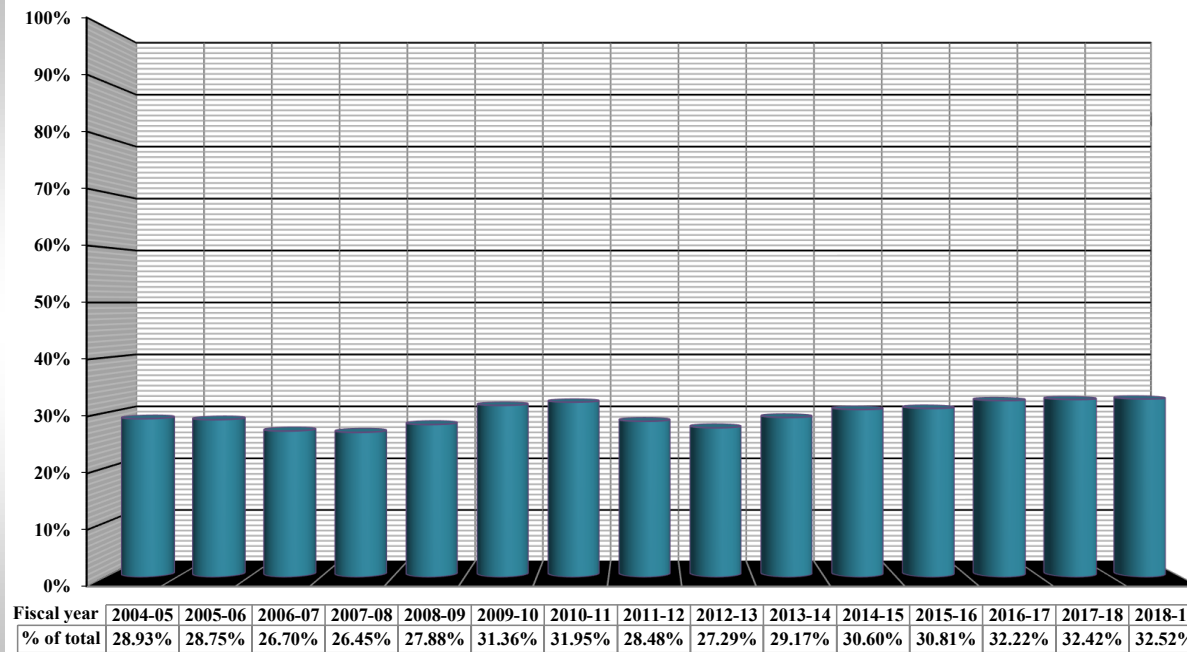
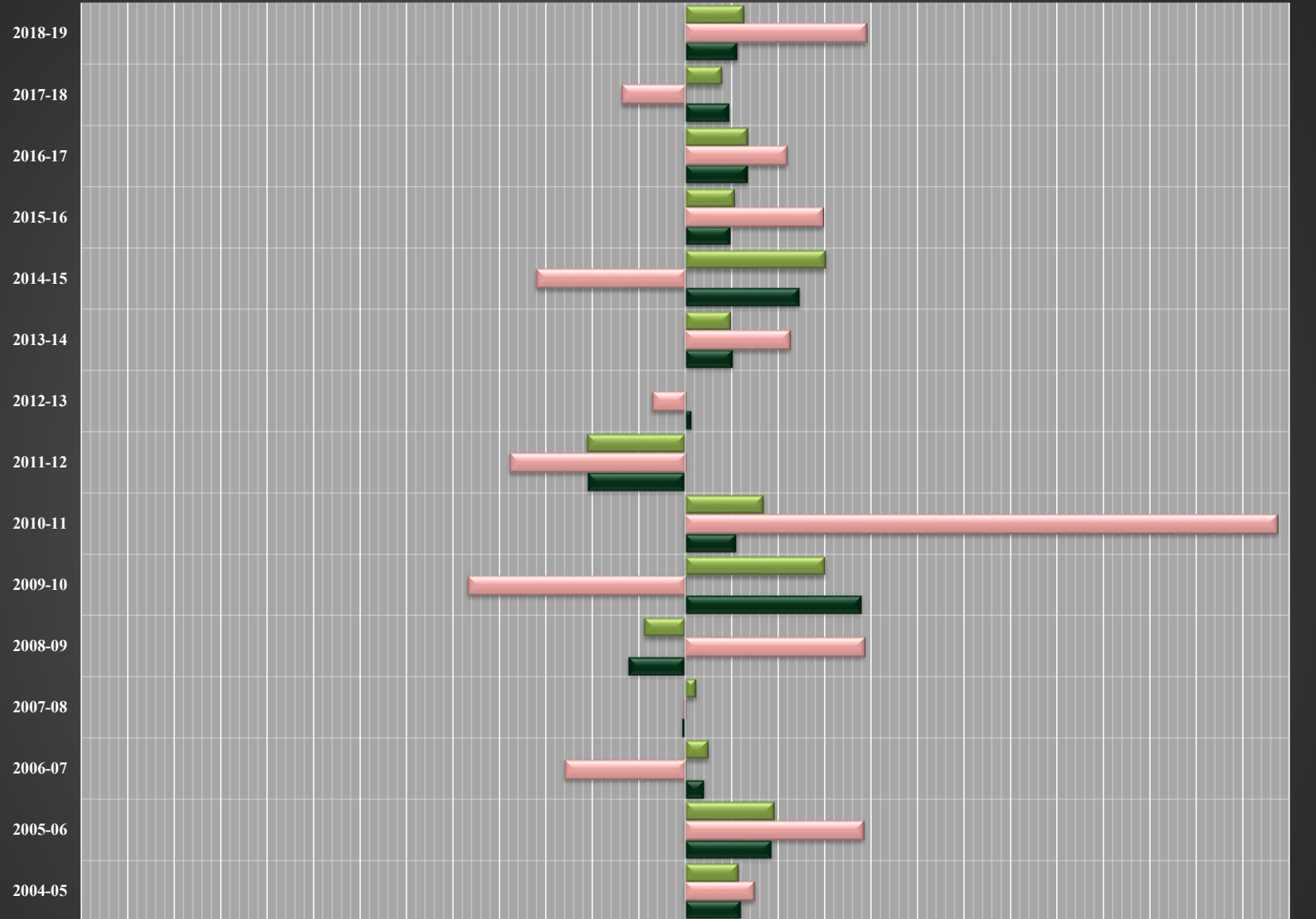
Figure 28.0 State Sales and Use Tax Collections as a Percentage of General Fund Tax Revenue

Figure 28.1 Growth Patterns: State Sales and Use Tax Collections and Refunds

Fiscal year



YoY % change -65% -60% -55% -50% -45% -40% -35% -30% -25% -20% -15% -10% -5% 0% 5% 10% 15% 20% 25% 30% 35% 40% 45% 50% 55% 60% 65%

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Gross collections	5.74%	9.59%	2.50%	1.19%	-4.40%	15.04%	8.40%	-10.50%	0.08%	4.90%	15.11%	5.31%	6.75%	3.98%	6.33%
Refunds	7.36%	19.15%	-12.88%	-0.08%	19.24%	-23.26%	63.66%	-18.79%	-3.45%	11.22%	-15.95%	14.81%	10.90%	-6.78%	19.45%
Net collections to General Fund	6.04%	9.31%	2.08%	-0.28%	-6.10%	18.96%	5.51%	-10.46%	0.70%	5.14%	12.31%	4.92%	6.78%	4.76%	5.64%

Figure 28.2 State Sales and Use Tax Refunds Issued Per \$1 Collection
(Refunds issued in a given fiscal year may be associated with tax liability for a preceding year.)

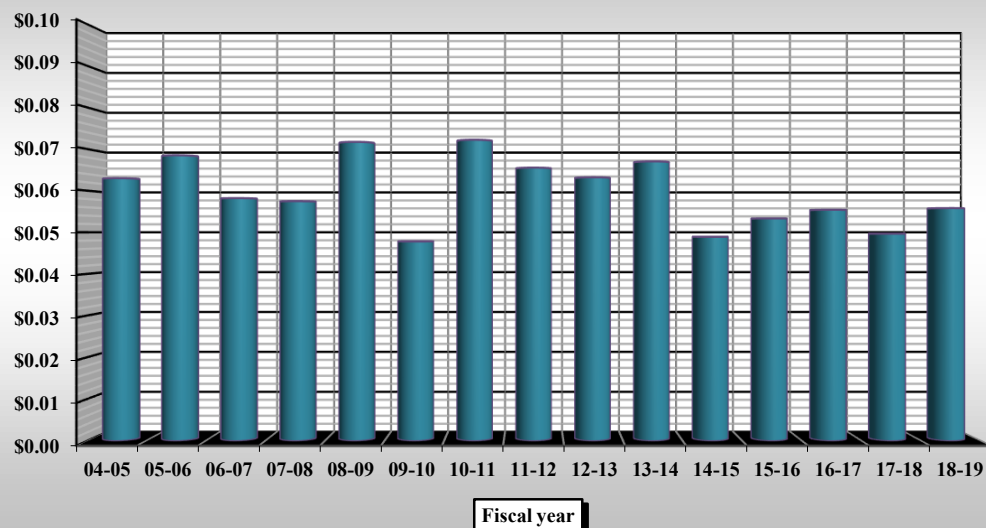


Figure 28.3 State Sales and Use Tax Collections: General Fund Portion as % of Gross Collections

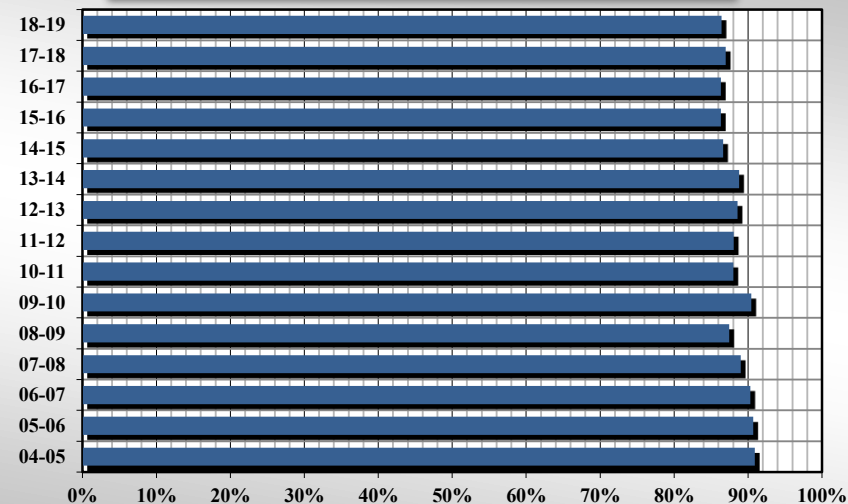


Figure 28.4 State Sales and Use Tax Gross Collections and Highway Use Tax 3% Retail Sales and 3% Long-term Lease Collections

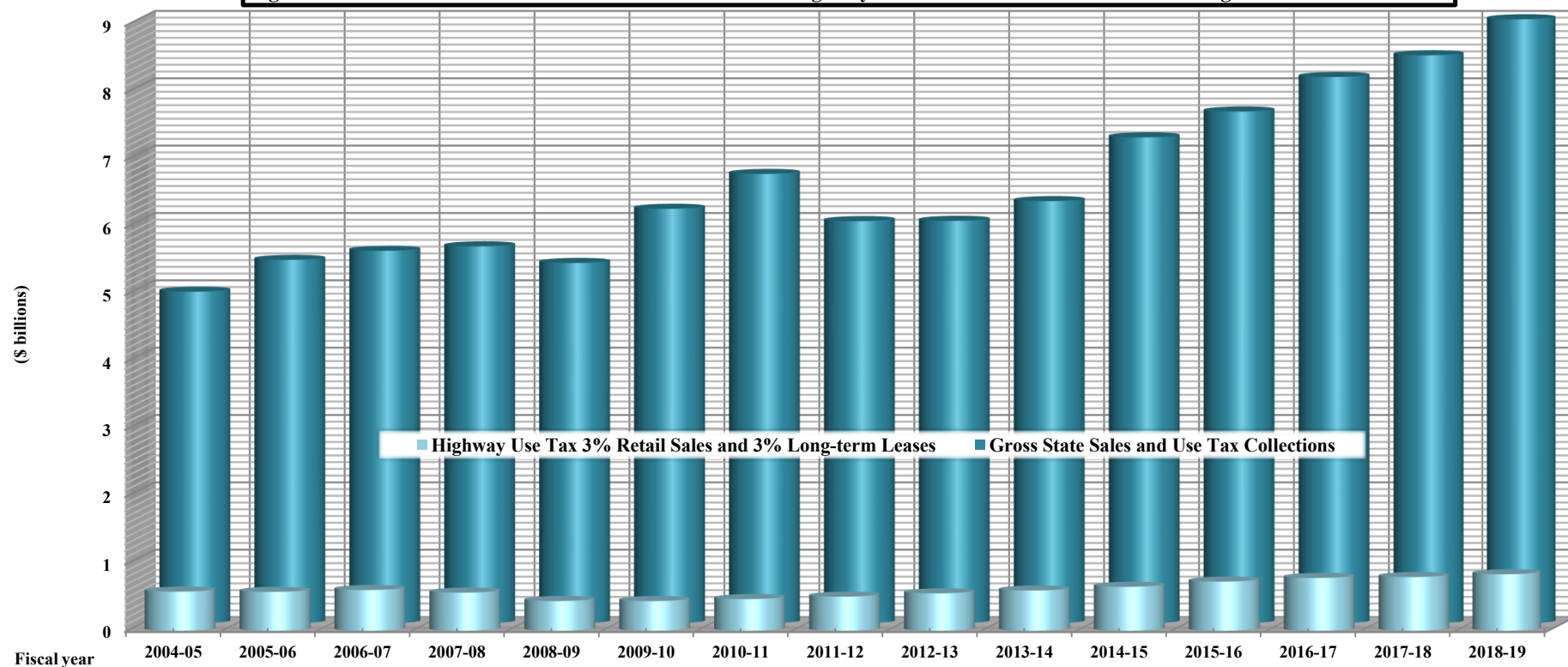


TABLE 29. STATE PER CAPITA SALES and USE TAX GROSS COLLECTIONS, PER CAPITA MOTOR FUELS TAX GROSS COLLECTIONS, PER CAPITA INDIVIDUAL INCOME TAX GROSS COLLECTIONS, and STATE PER CAPITA PERSONAL INCOME

I. State per capita personal income for calendar year† and year-over-year % change:															
2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
\$30,590	\$32,283	\$34,324	\$36,138	\$37,687	\$35,802	\$35,682	\$36,764	\$38,969	\$38,201	\$40,069	\$41,857	\$42,659	\$44,192	\$46,126	
6.63%	5.53%	6.32%	5.28%	4.29%	-5.00%	-0.34%	3.03%	6.00%	-1.97%	4.89%	4.46%	1.92%	3.59%	4.38%	
II. State per capita tax collections for fiscal year ended:															
[State per capita tax collections derived from gross collections]	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
State sales & use tax.....	\$576	\$620	\$620	\$614	\$575	\$651	\$697	\$618	\$613	\$637	\$726	\$757	\$799	\$821	\$864
Motor fuels tax††	\$167	\$181	\$190	\$183	\$173	\$173	\$181	\$201	\$203	\$202	\$202	\$203	\$199	\$203	\$213
Individual income tax.....	\$1,164	\$1,271	\$1,373	\$1,411	\$1,255	\$1,192	\$1,243	\$1,282	\$1,351	\$1,262	\$1,239	\$1,310	\$1,314	\$1,347	\$1,399
III. State per capita tax collections as a % of per capita personal income:															
State sales & use tax.....	1.88%	1.92%	1.81%	1.70%	1.52%	1.82%	1.95%	1.68%	1.57%	1.67%	1.81%	1.81%	1.87%	1.86%	1.87%
Motor fuels tax	0.54%	0.56%	0.55%	0.51%	0.46%	0.48%	0.51%	0.55%	0.52%	0.53%	0.51%	0.48%	0.47%	0.46%	0.46%
Individual income tax.....	3.81%	3.94%	4.00%	3.90%	3.33%	3.33%	3.48%	3.49%	3.47%	3.30%	3.09%	3.13%	3.08%	3.05%	3.03%
††includes .25¢/gallon inspection tax															
IV. State per capita tax collections year-over-year % change:															
State sales & use tax.....	4.16%	7.64%	0.00%	-0.97%	-6.35%	13.22%	7.07%	-11.33%	-0.81%	3.92%	13.97%	4.27%	5.55%	2.75%	5.24%
Motor fuels tax	4.38%	8.38%	4.97%	-3.68%	-5.46%	0.00%	4.62%	11.05%	1.00%	-0.49%	0.00%	0.50%	-1.48%	1.50%	4.93%
Individual income tax.....	9.09%	9.19%	8.03%	2.77%	-11.06%	-5.02%	4.28%	3.14%	5.38%	-6.59%	-1.82%	5.73%	0.31%	2.51%	3.86%

†[Personal income is for the calendar year preceding the fiscal year ended (year shown). Tax collections are measured on a July-June basis.]

Example: per capita personal income for calendar year 2004 (\$30,590) is paired with tax collections for fiscal year ended 2005.

[Per capita tax collections should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.]

Source of per capita personal income: U.S. Bureau of Economic Analysis, *SAINCI-Personal Income Summary: Personal Income, Population, Per Capita Personal Income*, March 24, 2020 release.

Figure 29.1 State Per Capita State Sales and Use Tax Gross Collections, Per Capita Motor Fuels Tax Gross Collections, and Per Capita Individual Income Tax Gross Collections as a % of State Per Capita Personal Income

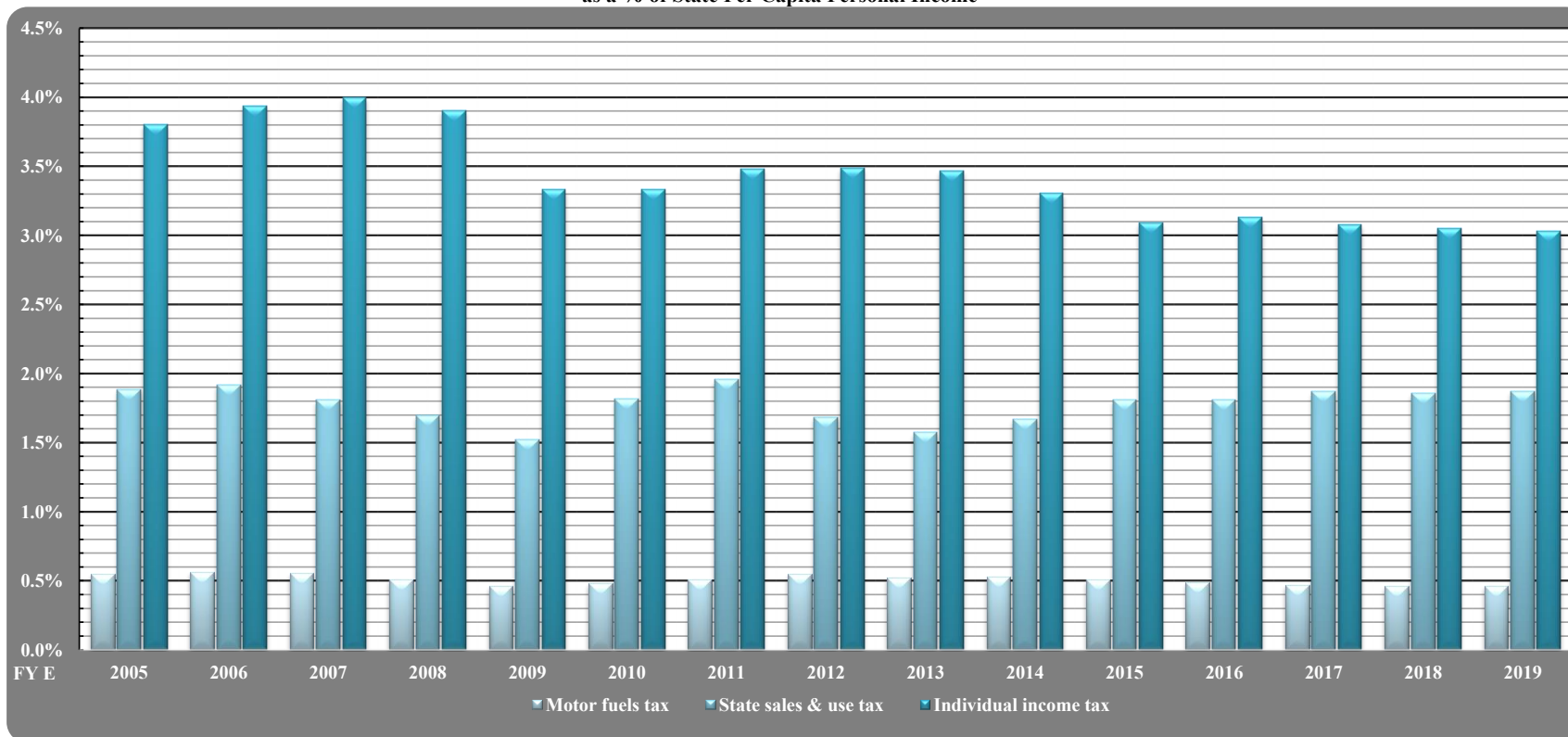


TABLE 30. STATE SALES AND USE TAX GROSS COLLECTIONS
GENERATED FROM THE GENERAL STATE RATE
PER ONE CENT (1¢) OF TAX

Fiscal year	State sales and use tax gross collections [\$]	State sales and use tax gross collections taxed at general rate [\$]	Portion of State sales and use tax gross collections taxed at general rate [%]	State sales and use tax general rate [%]	Computed State sales and use tax collections per 1¢ of tax [\$]
2004-05....	4,894,933,722	4,111,246,661	83.99%	4.5%	913,610,000
2005-06....	5,374,153,110	4,501,260,261	83.76%	"	1,000,280,000
2006-07....	5,505,595,819	4,574,033,710	83.08%	4.5%,4.25%	1,045,795,000
2007-08....	5,572,264,667	4,581,691,663	82.22%	4.25%	1,078,045,000
2008-09....	5,326,508,270	4,301,671,153	80.76%	4.25%,4.5%	975,252,000
2009-10....	6,087,041,393	5,013,391,493	82.36%	4.5%,5.5%,5.75%	927,334,000
2010-11....	6,620,297,200	5,557,791,438	83.95%	5.75%	966,572,000
2011-12....	5,945,826,703	4,979,958,230	83.76%	4.75%	1,029,396,000
2012-13....	5,984,311,036	5,005,387,259	83.64%	"	1,053,766,000
2013-14....	6,225,651,432	5,245,071,462	84.25%	"	1,104,226,000
2014-15....	7,186,066,406	5,723,579,677	79.65%	"	1,204,964,000
2015-16....	7,561,719,463	6,098,212,775	80.65%	"	1,283,834,000
2016-17....	8,071,402,030	6,620,145,273	82.02%	"	1,393,715,000
2017-18....	8,367,505,943	6,905,768,230	82.53%	"	1,453,846,000
2018-19....	8,931,811,911	7,445,092,342	83.35%	"	1,567,388,000

[Collections for any given period may reflect multiple general State rates. The *Computed State sales and use tax collections per 1¢ of tax* amounts computed for years with multiple rates have been adjusted to account for the timing of rate change implementation. Tax collections generated from transactions subject to rates less than the general rate (preferential rates) and those subject to the *combined general rate* (electricity, piped natural gas, telecommunications service and ancillary service, video programming (cable and direct-to-home satellite), spirituous liquor other than mixed beverages, and aviation gasoline and jet fuel transactions†) are included in column 1 but are excluded in the computations of collections per 1¢ of tax.

Collections do not include state retained portions of local sales and use tax collections or refunds of local sales taxes to State agencies. Refer to *Table 28* for a more comprehensive list of major legislative changes affecting the tax base subject to the State general rate.]

General State rate:

The general State rate increased from 4% to 4.5% effective for sales made on or after October 16, 2001 and was reduced to 4.25% effective December 1, 2006; the 2007 General Assembly enacted legislation to extend the 4.25% rate through September 30, 2008.

Effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased from 4.5% to 5.5% (temporary additional 1% rate scheduled to expire on July 1, 2011); effective October 1, 2009, the rate increased from 5.5% to 5.75%; effective July 1, 2011, the temporary additional 1% rate expired resulting in an applicable rate of 4.75%.

Effective May 1, 1999, the preferential 2% State rate applicable to food purchased for home consumption was repealed; selected food items (dietary supplements, food sold through vending machines, prepared food, soft drinks, and candy) received various tax treatment since the repeal and are currently subject to the general State tax rate (refer to *Table 28*).

Effective January 1, 2006, the general State rate applies to the sales price of railway cars, locomotives, and mobile classrooms and offices (items previously subject to a preferential 3% State tax rate with a \$1,500 maximum tax per article).

Effective January 1, 2014, the general State rate applies to the sales price (fifty percent [50%] of the sales price effective September 1, 2014) of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser (previously, manufactured homes were subject to a preferential 2% State tax rate with a \$300 maximum tax per section; modular homes were subject to a preferential 2.5% State tax rate from January 1, 2004 through December 31, 2013 (prior to January 1, 2004, modular

homes received similar tax treatment as manufactured homes). Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500). †Effective January 1, 2016, the gross receipts derived from the retail sale of aviation gasoline and jet fuel are subject to the 7% combined general rate of sales and use tax (previously 4.75% general State rate) except that sales of aviation gasoline and jet fuel to an interstate air business for use in a commercial aircraft to include aviation gasoline and jet fuel purchased for use in a commercial aircraft in foreign commerce by a person whose primary business is scheduled passenger air transportation are exempt (exemption expires January 1, 2024). Effective March 1, 2016, the 4.75% general State rate is levied on the sales price of (or the gross receipts derived from) certain repair, maintenance, and installation services sourced to the State effective for sales occurring on or after March 1, 2016.

Source: State Sales and Use Tax Statistics For Fiscal Year series at <www.ncdor.gov/news/reports-and-statistics/state-sales-and-use-tax-reports-fiscal-year>

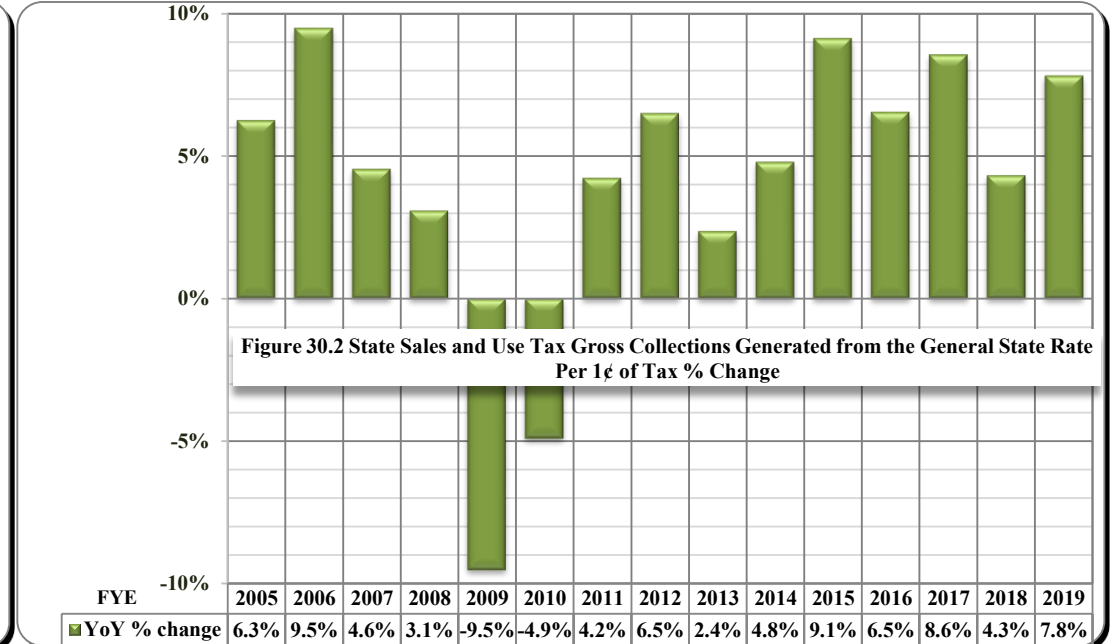
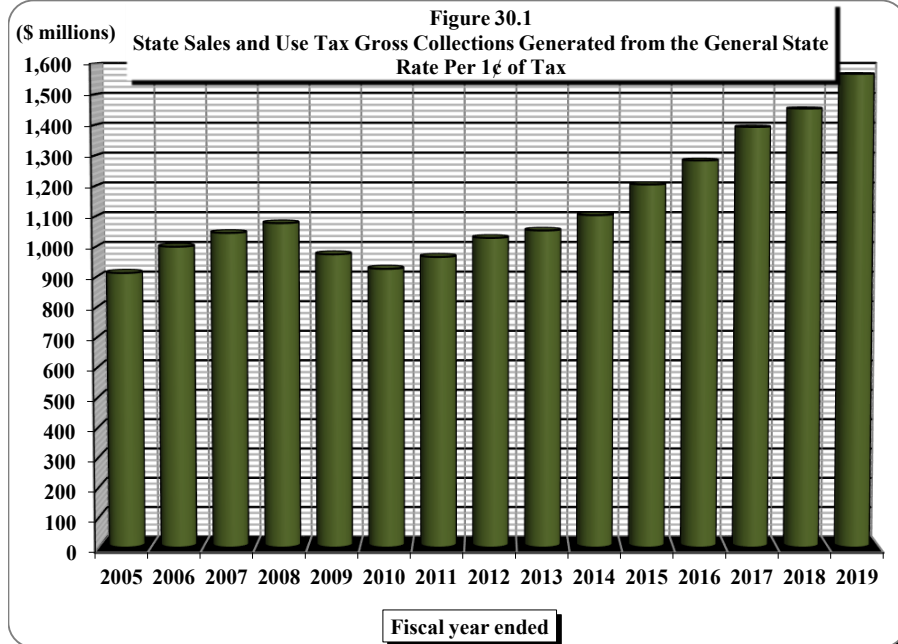
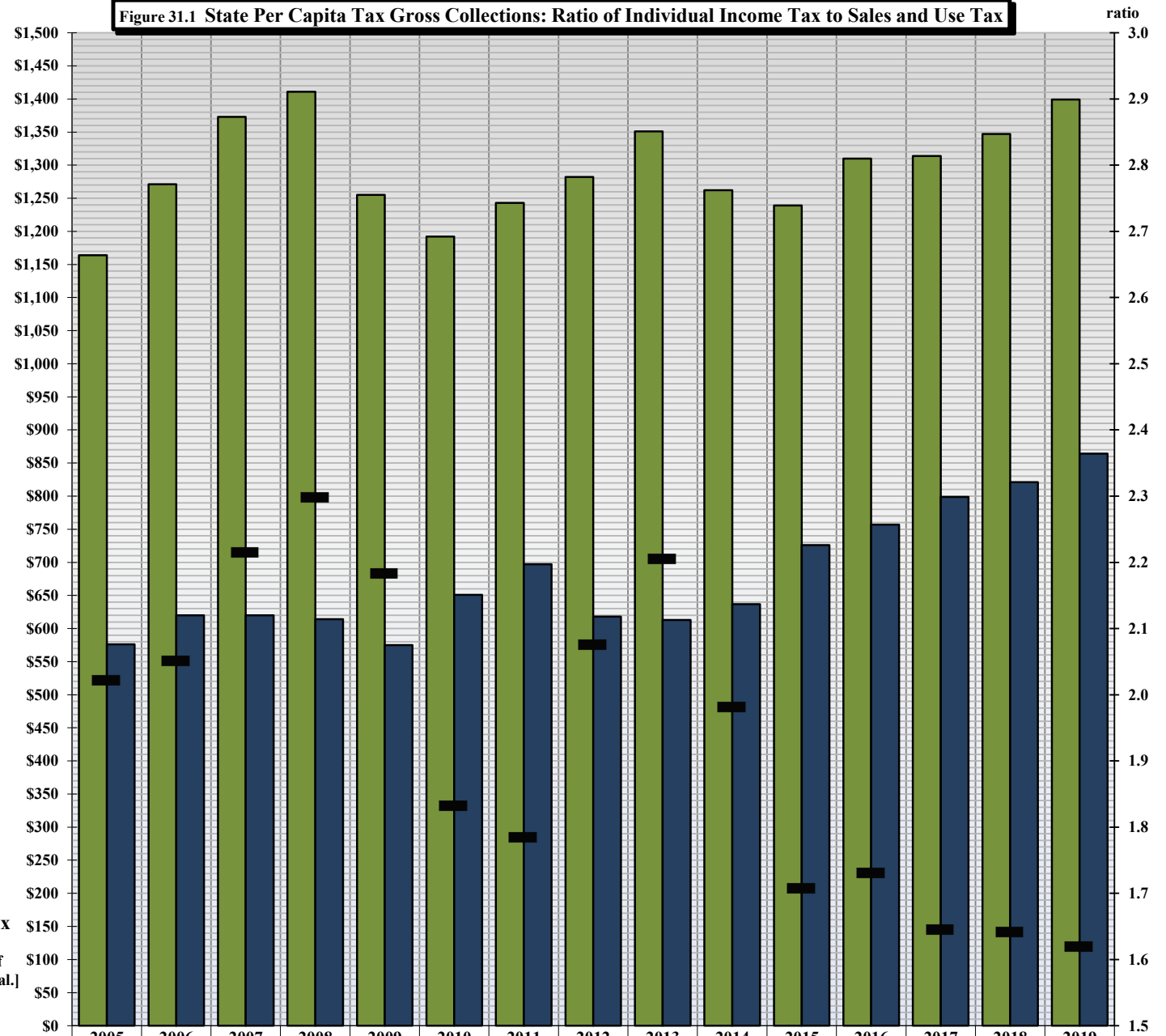


Figure 31.1 State Per Capita Tax Gross Collections: Ratio of Individual Income Tax to Sales and Use Tax



**Table 31. State Per Capita Tax Gross Collections:
Ratio of Individual Income Tax to Sales and Use Tax**

[Per capita tax collections should be interpreted as a reflection of
the portion of tax imposed (collected) on behalf of each individual.]

Fiscal year ended	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Per capita gross individual income tax collections	\$1,164	\$1,271	\$1,373	\$1,411	\$1,255	\$1,192	\$1,243	\$1,282	\$1,351	\$1,262	\$1,239	\$1,310	\$1,314	\$1,347	\$1,399
Per capita gross sales & use tax collections	\$576	\$620	\$620	\$614	\$575	\$651	\$697	\$618	\$613	\$637	\$726	\$757	\$799	\$821	\$864
Per capita individual income tax collections YoY % change	9.09%	9.19%	8.03%	2.77%	-11.06%	-5.02%	4.28%	3.14%	5.38%	-6.59%	-1.82%	5.73%	0.31%	2.51%	3.86%
Per capita sales & use tax collections YoY % change	4.16%	7.64%	0.00%	-0.97%	-6.35%	13.22%	7.07%	-11.33%	-0.81%	3.92%	13.97%	4.27%	5.55%	2.75%	5.24%
Ratio of per capita income tax to per capita sales & use tax	2.02	2.05	2.21	2.30	2.18	1.83	1.78	2.07	2.20	1.98	1.71	1.73	1.64	1.64	1.62

TABLE 32. STATE SALES AND USE TAX: GROSS COLLECTIONS BY BUSINESS GROUPS AND UNITS
[§ 105 ARTICLE 5.]

Business groups/units	Fiscal year									
	2004-2005		2005-2006†		2006-2007		2007-2008		2008-2009	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Business group/unit:										
Apparel.....	142,766,762	2.9%	157,105,070	2.9%	164,582,009	3.0%	166,503,664	3.0%	160,766,330	3.0%
Automotive:	254,507,573	5.2%	268,416,687	5.0%	294,970,807	5.4%	268,653,868	4.8%	253,374,751	4.8%
Motor vehicle dealers.....	40,597,056	0.8%	42,583,989	0.8%	45,734,450	0.8%	41,502,539	0.7%	38,328,294	0.7%
Airplanes, boats - 3% rate.....	11,395,303	0.2%	11,335,806	0.2%	11,951,215	0.2%	10,325,139	0.2%	7,871,696	0.1%
Manufactured home (mobile home) dealers.....	2,396,813	0.0%	2,626,920	0.0%	2,842,309	0.1%	2,482,915	0.0%	2,587,807	0.0%
Manufactured home (mobile home).....	5,607,207	0.1%	5,572,123	0.1%	5,025,574	0.1%	4,901,261	0.1%	4,374,523	0.1%
[2% rate w/\$300 maximum tax per section]										
Modular home - [2.5% rate eff 1-1-04; previously, 2%]	7,032,204	0.1%	6,203,637	0.1%	6,636,691	0.1%	5,280,537	0.1%	2,878,009	0.1%
Other automotive.....	187,478,990	3.8%	200,094,212	3.7%	222,780,568	4.0%	204,161,478	3.7%	197,334,421	3.7%
Food.....	725,611,884	14.8%	783,417,598	14.6%	831,453,408	15.1%	876,098,237	15.7%	886,588,933	16.6%
Furniture.....	181,087,138	3.7%	198,490,297	3.7%	208,499,382	3.8%	203,240,968	3.6%	170,867,003	3.2%
General merchandise.....	987,088,322	20.2%	1,089,864,576	20.3%	1,221,612,749	22.2%	1,175,496,989	21.1%	1,207,100,654	22.7%
Lumber and building material.....	594,458,884	12.1%	665,026,475	12.4%	686,415,346	12.5%	644,616,863	11.6%	516,895,325	9.7%
Utility services, cable, satellite, liquor.....	669,470,423	13.7%	763,745,628	14.2%	855,902,217	15.5%	916,293,711	16.4%	961,872,971	18.1%
[Combined general rate eff 10-1-05]† [see Utility services group notes for imposition and effective dates of the various tax types in category]										
Unclassified.....	1,249,760,813	25.5%	1,362,051,125	25.3%	1,190,113,490	21.6%	1,267,588,011	22.7%	1,121,202,386	21.0%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%.....	46,272,351	0.9%	36,214,021	0.7%	2,795,484	0.1%	755,963	0.0%	125,625	0.0%
[see notes for changes in 2005-06]										
8% Highway use tax - motor vehicle leasing (short-term)	43,909,573	0.9%	49,821,633	0.9%	49,250,929	0.9%	53,016,394	1.0%	47,714,293	0.9%
Total sales and use tax collections	4,894,933,722	100.0%	5,374,153,110	100.0%	5,505,595,819	100.0%	5,572,264,667	100.0%	5,326,508,270	100.0%

TABLE 32. - Continued

Business groups/units	Fiscal year									
	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014††	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Business group/unit:										
Apparel.....	201,103,465	3.3%	228,324,220	3.4%	210,572,153	3.5%	217,286,706	3.6%	224,340,599	3.6%
Automotive:	298,594,153	4.9%	333,430,369	5.0%	293,295,322	4.9%	291,068,243	4.9%	313,355,019	5.0%
Motor vehicle dealers.....	45,651,373	0.7%	52,511,060	0.8%	46,398,619	0.8%	45,947,125	0.8%	57,046,193	0.9%
Airplanes, boats - 3% rate.....	6,742,653	0.1%	6,241,010	0.1%	6,951,088	0.1%	7,400,185	0.1%	7,330,327	0.1%
Manufactured home (mobile home) dealers.....	2,654,471	0.0%	2,577,280	0.0%	2,176,281	0.0%	2,024,089	0.0%	2,330,961	0.0%
††Manufactured home (mobile home).....	2,793,127	0.0%	2,146,134	0.0%	2,099,181	0.0%	1,930,091	0.0%	3,343,178	0.1%
[2% rate w/\$300 maximum tax per section; 4.75% general State rate eff 1-1-14]										
††Modular home - [2.5% rate; 4.75% general State rate eff 1-1-14]	2,292,810	0.0%	1,735,914	0.0%	1,652,544	0.0%	1,683,392	0.0%	2,648,294	0.0%
Other automotive.....	238,459,719	3.9%	268,218,972	4.1%	234,017,609	3.9%	232,083,361	3.9%	240,656,066	3.9%
Food.....	1,055,334,447	17.3%	1,159,701,808	17.5%	1,032,532,550	17.4%	1,050,202,818	17.5%	1,094,730,715	17.6%
Furniture.....	183,288,893	3.0%	197,328,858	3.0%	175,004,824	2.9%	178,706,520	3.0%	185,386,129	3.0%
General merchandise.....	1,424,870,188	23.4%	1,556,012,339	23.5%	1,382,986,686	23.3%	1,386,103,453	23.2%	1,435,156,083	23.1%
Lumber and building material.....	524,953,730	8.6%	575,147,798	8.7%	532,014,339	8.9%	525,650,799	8.8%	559,344,805	9.0%
Utility services, cable, satellite, liquor.....	1,017,975,473	16.7%	999,108,470	15.1%	899,993,920	15.1%	910,528,887	15.2%	908,938,409	14.6%
[Combined general rate] [see Utility services group notes for imposition and effective dates of the various tax types in category]										
Unclassified.....	1,337,075,208	22.0%	1,517,969,104	22.9%	1,364,255,171	22.9%	1,367,382,387	22.8%	1,442,584,691	23.2%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%.....	8,945	0.0%	39,005	0.0%	(4,749)	0.0%	9,082	0.0%	-	-
[see notes for changes in 2005-06]										
8% Highway use tax - motor vehicle leasing (short-term)	43,836,892	0.7%	53,235,229	0.8%	55,176,488	0.9%	57,372,140	1.0%	61,814,982	1.0%
Total sales and use tax collections	6,087,041,393	100.0%	6,620,297,200	100.0%	5,945,826,703	100.0%	5,984,311,036	100.0%	6,225,651,432	100.0%

TABLE 32. - Continued

Business groups/units	Fiscal year									
	2014-2015		2015-2016†††		2016-2017		2017-2018		2018-2019	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Business group/unit:										
Apparel.....	244,895,023	3.4%	257,973,768	3.4%	269,349,853	3.2%	271,528,336	3.2%	286,792,471	3.2%
Automotive:	347,722,128	4.8%	384,592,188	5.1%	452,875,544	5.4%	456,859,878	5.5%	487,228,712	5.5%
Motor vehicle dealers.....	77,158,857	1.1%	89,598,409	1.2%	101,675,806	1.2%	94,278,625	1.1%	100,928,845	1.1%
†††Airplanes, boats - 3% rate.....	7,660,384	0.1%	8,576,440	0.1%	9,939,334	0.1%	10,917,669	0.1%	12,062,345	0.1%
†††[Aircraft: 4.75% general State rate eff 10-1-15]; aircraft primarily included in Unclassified group										
Manufactured home (mobile home) dealers.....	2,518,496	0.0%	2,527,811	0.0%	2,948,437	0.0%	3,224,149	0.0%	3,451,851	0.0%
††Manufactured home (mobile home).....	5,812,359	0.1%	4,692,892	0.1%	5,290,615	0.1%	5,637,813	0.1%	7,130,764	0.1%
[2% rate w/\$300 maximum tax per section; 4.75% general State rate eff 1-1-14]										
††Modular home - [4.75% general State rate eff 1-1-14]	3,406,222	0.0%	4,529,877	0.1%	4,780,002	0.1%	5,033,343	0.1%	4,569,433	0.1%
Other automotive.....	251,165,810	3.5%	274,666,758	3.6%	328,241,350	3.9%	337,768,279	4.0%	359,085,474	4.0%
Food.....	1,178,821,871	16.4%	1,252,560,636	16.6%	1,298,518,552	15.5%	1,352,930,781	16.2%	1,432,454,493	16.0%
Furniture.....	198,590,003	2.8%	208,797,979	2.8%	228,039,705	2.7%	234,487,338	2.8%	247,315,497	2.8%
General merchandise.....	1,572,223,923	21.9%	1,678,831,885	22.2%	1,818,440,582	21.7%	1,855,176,830	22.2%	1,997,696,076	22.4%
Lumber and building material.....	605,434,122	8.4%	648,853,884	8.6%	734,156,654	8.8%	785,299,570	9.4%	874,864,323	9.8%
Utility services, cable, satellite, liquor, aviation fuel†††... [Combined general rate]	1,389,049,822	19.3%	1,381,869,197	18.3%	1,364,921,626	16.3%	1,372,341,214	16.4%	1,390,219,539	15.6%
[see Utility services group notes for imposition and effective dates of the various tax types in category]										
Unclassified.....	1,583,552,992	22.0%	1,675,178,876	22.2%	1,828,703,716	21.9%	1,960,403,166	23.4%	2,130,803,114	23.9%
†††[Aircraft: 4.75% general State rate eff 10-1-15]										
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%.....	-	-	-	-	-	-	-	-	-	-
[see notes for changes in 2005-06]										
8% Highway use tax - motor vehicle leasing (short-term)	65,776,523	0.9%	73,061,051	1.0%	76,395,796	0.9%	78,478,830	0.9%	84,437,685	0.9%
Total sales and use tax collections	7,186,066,406	100.0%	7,561,719,463	100.0%	8,071,402,030	100.0%	8,367,505,943	100.0%	8,931,811,911	100.0%

Source: State Sales and Use Tax Statistics For Fiscal Year series at <www.ncdor.gov/news/reports-and-statistics/state-sales-and-use-tax-reports-fiscal-year>

Amounts shown are gross collections of State sales and use tax processed by the Department of Revenue for the July through June of each designated fiscal year.

Negative collection values attributable to the 1% rate business classification reflect negative adjustments made to multiple account periods.

Business classifications

Business classifications are not indicative of sales of specific items (merchandising lines), but are, instead, reflective of all transactions reported by a business registered (coded) within a particular classification. For instance, the food category includes sales of all items sold by establishments registered as bakeries, candy and confectionery stores, dairies and dairy bars, vending machine operators, drink stands, restaurants, cafeterias, grills, snack bars, taverns, nightclubs, and grocers (taxable food, cleaning products, toiletries, hardware, floral sales, taxable pharmaceutical items, gifts, toys, office supplies, and miscellany). Sales of taxable food items reported by establishments registered as discount stores, wholesale buying clubs, and convenience stores are included within the general merchandise group - not the food group.

The apparel category includes all transactions (including accessories) reported by merchants registered (coded) as apparel businesses; apparel transactions of department stores, discount stores, wholesale buying clubs, etc. are included within the general merchandise group - not the apparel group.

The furniture category includes all transactions (including accessories) reported by merchants registered (coded) as furniture dealers; furniture items sold by department stores, discount stores, flea markets, etc. are included within the general merchandise group - not the furniture group.

Data are by-product data compiled during the processing of forms and remittances filed by taxpayers required to register for, collect, and remit sales and use taxes, and are classified according to the business classification code assigned during the sales and use tax business registration process.

Changes in general sales tax rate: Effective October 16, 2001, the rate increased from 4% to 4.5%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased from 4.5% to 5.5%; effective October 1, 2009, the rate increased to 5.75%; effective July 1, 2011, the rate decreased to 4.75%.

TABLE 32. - Continued

1%, 2%, 2.5%, and 3% tax group (as of October 1, 2015, the 3% rate applicable to the sales of boats is the remaining operative non-utility State preferential sales and use tax rate);

- 2001-02 Effective October 1, 2001, the \$1,500 tax limit applicable to the sale or continuous lease or rental of noncommercial vehicles was repealed.
- 2003-04 Effective for sales made on or after January 1, 2004, modular homes are subject to a 2.5% State sales and use tax rate under § 105-164.4(a)(8). Twenty percent (20%) of the taxes collected under this statute is distributed to counties and municipalities. [§ 105-164.44G] [Prior to the law change, modular homes were taxed at the 2% State sales and use tax rate under § 105-164.4(a)(1a).]
- 2005-06 Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to Table 45).
- 2006-07 Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation (items are also exempt from the privilege tax under Article 5F). (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)
- 2013-14 Effective January 1, 2014, the State general rate applies to the sales price of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser (previously, manufactured homes were taxed at a State preferential 2% rate with a \$300 maximum tax per section; modular homes were taxed at 2.5%).
- 2014-15 Effective September 1, 2014, the State general rate applies to only fifty percent (50%) of the sales price of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser.
- 2015-16 Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500); the sales price of an aircraft includes all accessories attached to the aircraft at the time of delivery to the purchaser.

Food group:

- 1996-97 Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%.
- 1998-99 Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.
- Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed.
- 2003-04 Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.] [Effective January 1, 2004, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50).] Effective January 1, 2004, candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under § 105-164.13(50).]
- 2005-06 Effective October 1, 2005, all sales of candy are subject to the combined general State and county tax rate; taxation of candy sold through vending machines remains unchanged.
- 2007-08 Effective October 1, 2007, bakery thrift store sales of bread, rolls, and buns became exempt from the State sales tax.
- 2008-09 Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.
- 2014-15 Effective July 1, 2014, the exemption for bakery thrift store sales of bread, rolls, and buns is repealed: such sales are subject to the State general rate of tax.

Utility services group/Combined general rate:

- 1996-97 Effective August 1, 1996, sales of electricity and piped natural gas to farmers, manufacturers, and commercial laundries and dry cleaners for prescribed purposes were made subject to a 2.83% rate rather than 3%.
- 1999-00 Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax.
- 2001-02 Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change.
- Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax.
- Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax.
- Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services.
- 2005-06 Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and on the sales of spirituous liquor, other than mixed beverages, increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services. Effective January 1, 2006, the combined general rate of 7% sales and use tax is imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital audio radio service is taxable being subject to both the State general rate of tax and local rates.
- 2006-07 Effective December 1, 2006, the combined general rate was reduced from 7% to 6.75% to coincide with the 0.25% State general rate reduction. The combined general rate is the State general rate plus the sum of the rates of local tax authorized for every county in the State (2.5%). The combined general rate is imposed on the gross receipts of providing telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), and to sales of spirituous liquor other than mixed beverages. Effective January 1, 2007, the credit allowed against the sales tax imposed for locally paid cable television franchise taxes was repealed as cable service providers no longer pay franchise taxes on cable services to local governments; legislation authorized a quarterly payment from the State to local governments as replacement for the taxing authority.
- 2007-08 Effective July 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for a qualifying purpose was reduced from 2.83% to 2.6%.
- Effective October 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for a qualifying purpose was further reduced from 2.6% to 1.8%; the tax rate applicable to sales of electricity sold to a farmer for a qualifying purpose was reduced from 2.83% to 1.8%.
- Effective April 1, 2008, the combined general rate increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments.
- 2008-09 Effective July 1, 2008, the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose decreased from 1.8% to 1.4%.
- 2009-10 Effective July 1, 2009, the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose decreased from 1.4% to 0.8%.
- Effective September 1, 2009, the combined general rate increased from 7% to 8% to incorporate the general State sales tax rate increase.
- 2010-11 Effective July 1, 2010, the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose was repealed.
- 2011-12 Effective July 1, 2011, the combined general rate decreased from 8% to 7% to incorporate the general State sales tax rate reduction.
- 2014-15 Effective July 1, 2014, gross receipts derived from sales of electricity and piped natural gas sold at retail, sourced to the State, and billed on or after July 1, 2014, are subject to the 7% combined general rate of sales and use tax (a reduced 3.5% rate provision applies to sales by CHEMC and gas cities for a one-year period).
- 2015-16 Effective January 1, 2016, gross receipts derived from the retail sale of aviation gasoline and jet fuel are subject to the 7% combined general rate of sales and use tax (previously 4.75% general State rate) except that sales of aviation gasoline and jet fuel to an interstate air business for use in a commercial aircraft to include aviation gasoline and jet fuel purchased for use in a commercial aircraft in foreign commerce by a person whose primary business is scheduled passenger air transportation are exempt (exemption initially scheduled to expire January 1, 2020; SL 2019-237 extends exemption sunset to January 1, 2024). The sale at retail or the storage, use, or consumption in this State of electricity for use at a qualifying datacenter is exempt from the combined general rate of tax.

STATE SALES AND USE TAX GROSS COLLECTIONS BY BUSINESS CLASSIFICATION

Figure 32.1 State Sales and Use Tax Gross Collections by Business Classification for Fiscal Year 2004-05

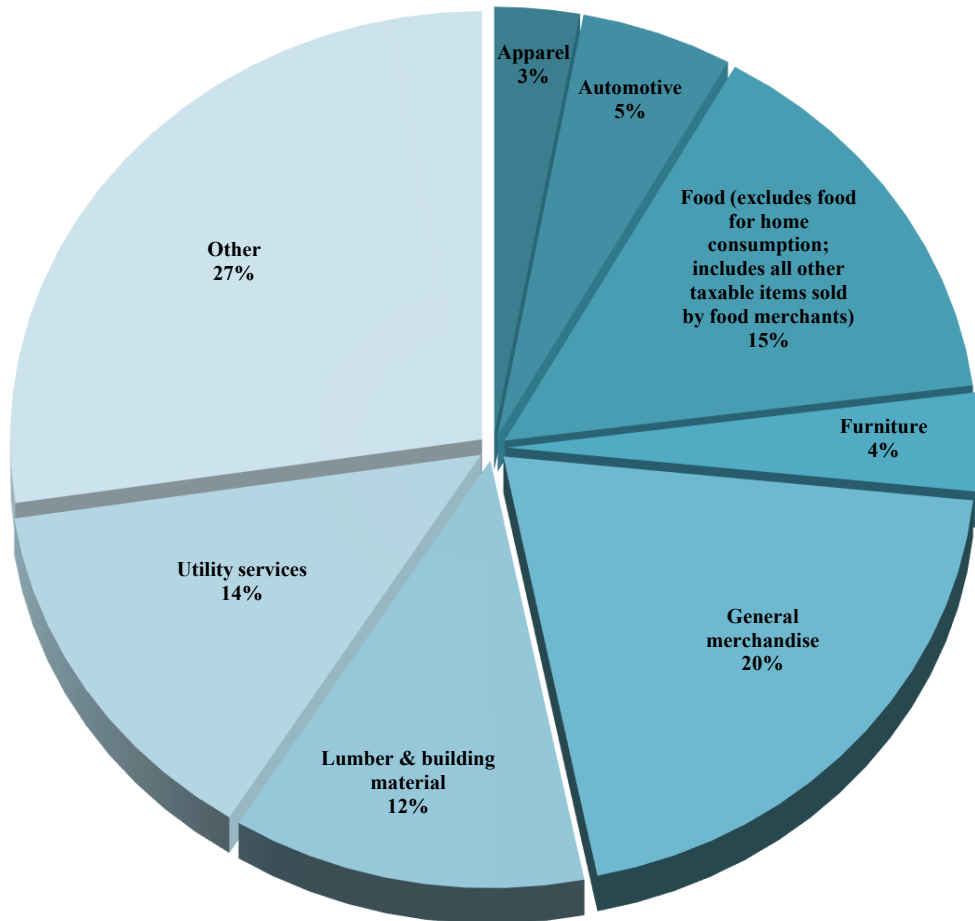
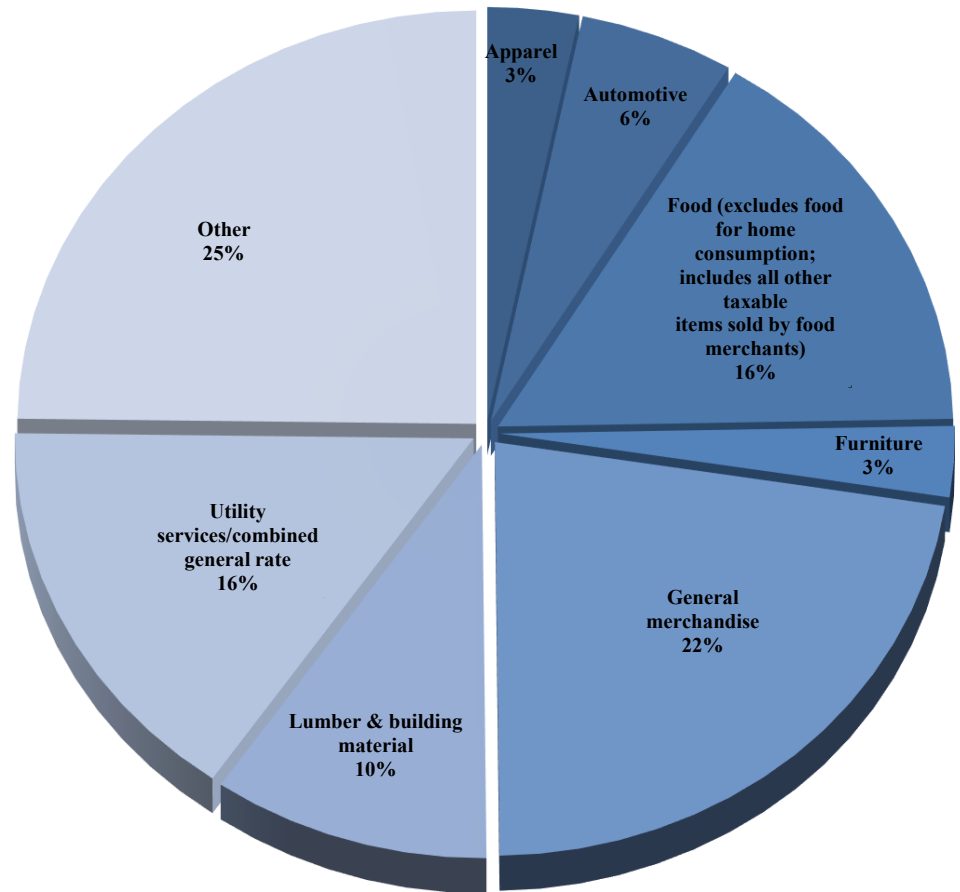


Figure 32.2 State Sales and Use Tax Gross Collections by Business Classification for Fiscal Year 2018-19



Business classifications are not indicative of sales of specific products (merchandising lines), but are, instead, reflective of all taxable items sold by a merchant or business establishment coded in the classification. For example, the food category includes all transactions of establishments such as bakeries, dairy bars, vending machine operators, restaurants, grills, taverns, nightclubs, and grocers. All taxable items sold by a grocer including taxable food, cleaning products, toiletries, hardware, floral sales, taxable pharmaceutical items, gifts, toys, office supplies, and miscellany are included in the food category while taxable food items sold by discount stores, wholesale buying clubs, department stores, and convenience stores are included in the general merchandise group - not the food group. The State tax rate applicable to food for home consumption was repealed effective for transactions on or after May 1, 1999; food for home consumption is subject to a local 2% tax rate.

TABLE 33. SALES AND USE TAX REFUNDS BY TYPE OF TAX REFUNDED BY TYPE OF CLAIMANT

Fiscal year	Carriers in interstate commerce			Nonprofit hospitals, churches, etc.			North Carolina counties, municipalities, United States government and other governmental entities			All others [Excludes refunds of local tax paid by State agencies]†			All refunds [Excludes refunds of local tax paid by State agencies]†		
	State tax [\$]	Local tax [\$]	Total tax†† [\$]	State tax [\$]	Local tax [\$]	Total tax†† [\$]	State tax [\$]	Local tax [\$]	Total tax†† [\$]	State tax [\$]	Local tax [\$]	Total tax†† [\$]	State tax [\$]	Local tax [\$]	Total tax†† [\$]
2004-05.....	3,778,056	2,093,803	5,871,859	193,330,569	105,735,414	299,065,983	91,837,792	51,358,481	143,196,273	20,989,281	19,023,962	40,013,243	309,935,699	178,211,659	488,147,358
2005-06.....	4,028,153	2,149,603	6,177,757	212,329,737	118,217,934	330,547,671	117,531,791	61,947,781	179,479,572	35,394,652	11,487,136	46,881,789	369,284,334	193,802,455	563,086,789
2006-07.....	5,155,705	2,806,950	7,962,655	214,557,219	105,198,296	319,755,516	77,171,994	60,144,780	137,316,773	24,837,373	9,646,039	34,483,412	321,722,290	177,796,065	499,518,356
2007-08.....	4,496,247	2,531,572	7,027,819	184,143,155	108,371,236	292,514,392	89,758,327	69,310,816	159,069,143	43,065,629	19,781,539	62,847,168	321,463,358	199,995,164	521,458,522
2008-09.....	3,870,785	2,232,006	6,102,792	216,810,046	117,047,722	333,857,768	91,899,768	72,666,916	164,566,685	70,747,621	33,071,847	103,819,468	383,328,220	225,018,492	608,346,712
2009-10.....	4,469,312	2,428,413	6,897,725	161,785,189	89,572,642	251,357,831	85,713,647	65,089,072	150,802,719	42,181,156	19,761,026	61,942,182	294,149,304	176,851,153	471,000,457
2010-11.....	6,694,270	3,414,728	10,108,999	301,659,267	125,105,391	426,764,659	112,104,531	67,964,511	180,069,042	60,958,021	24,240,106	85,198,127	481,416,090	220,724,737	702,140,826
2011-12.....	6,763,990	2,951,118	9,715,107	214,098,591	81,377,497	295,476,088	117,468,231	57,821,760	175,289,992	52,610,759	21,172,452	73,783,212	390,941,571	163,322,827	554,264,398
2012-13.....	4,229,676	2,005,217	6,234,894	223,050,954	102,623,065	325,674,019	90,929,996	55,750,161	146,680,158	59,229,661	26,425,806	85,655,467	377,440,288	186,804,250	564,244,538
2013-14.....	3,652,290	1,791,345	5,443,636	267,984,670	130,162,950	398,147,619	99,189,538	60,703,221	159,892,760	48,961,211	18,449,904	67,411,115	419,787,709	211,107,420	630,895,129
2014-15.....	3,504,161	1,567,051	5,071,211	211,554,518	103,016,951	314,571,469	93,482,728	59,899,880	153,382,608	44,296,501	19,568,735	63,865,236	352,837,908	184,052,617	536,890,524
2015-16.....	11,159,367	5,065,388	16,224,755	236,679,136	113,117,212	349,796,348	94,322,378	60,335,080	154,657,459	62,946,242	14,276,764	77,223,006	405,107,123	192,794,444	597,901,567
2016-17.....	6,653,560	3,042,479	9,696,040	247,749,847	118,884,377	366,634,224	104,707,830	66,321,527	171,029,358	90,160,029	45,808,300	135,968,328	449,271,266	234,056,684	683,327,950
2017-18.....	2,652,712	1,177,358	3,830,070	252,941,945	120,705,203	373,647,148	114,879,642	72,216,236	187,095,878	48,341,648	21,687,514	70,029,163	418,815,947	215,786,312	634,602,259
2018-19.....	3,116,527	1,371,904	4,488,431	313,644,739	152,467,921	466,112,660	120,013,755	76,991,012	197,004,768	63,493,158	28,094,222	91,587,380	500,268,180	258,925,059	759,193,238

Detail may not add to totals due to rounding.

†Refunds of local sales and use taxes paid by State agencies are transferred to the General Fund as non-tax revenue (refer to *Table 3*).

State agency refund transfers to General Fund (non-tax revenue):

Refunds of local tax paid by State agencies [§ 105-164.14(e)]

Effective July 1, 2004, State agencies became exempt from tax paid on direct purchases of tangible personal property that were previously eligible for refund.

[The exemption replaced the refund provision.]

††Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability.

2004-05	\$10,241,254	2012-13	\$2,825,727
2005-06	3,013,584	2013-14	3,716,166
2006-07	4,124,281	2014-15	2,451,642
2007-08	3,303,137	2015-16	2,188,868
2008-09	1,906,144	2016-17	1,875,630
2009-10	2,133,686	2017-18	1,734,032
2010-11	2,432,477	2018-19	2,545,157
2011-12	3,555,009		

TABLE 34. SALES AND USE TAX GOVERNMENTAL REFUNDS BY TYPE OF GOVERNMENTAL CLAIMANT

[Refunds are combined State and local taxes]

Fiscal year	Counties [\$]	Muni- cipalities [\$]	Public Schools† [\$]	Other refunds				Total [\$]
				Special Districts/ Authorities [\$]	U.S. Government [\$]	University System [\$]	Total Other [\$]	
2004-05.....	33,611,388	37,980,635	55,756,526	4,587,304	3,113,050	8,147,370	15,847,724	143,196,273
2005-06.....	39,130,085	50,863,093	65,346,833	5,529,512	8,089,712	10,520,337	24,139,562	179,479,572
2006-07.....	42,368,496	55,156,980	24,068,471	5,504,657	2,080,457	8,137,713	15,722,827	137,316,773
2007-08.....	51,746,686	59,799,219	21,413,784	7,396,548	5,361,775	13,351,129	26,109,453	159,069,143
2008-09.....	56,983,541	64,154,598	20,658,916	7,458,198	4,049,026	11,262,406	22,769,630	164,566,685
2009-10.....	49,884,770	61,520,991	17,859,179	7,441,093	4,358,917	9,737,770	21,537,779	150,802,719
2010-11.....	73,060,237	66,648,600	17,255,463	8,061,810	3,678,707	11,364,226	23,104,743	180,069,042
2011-12.....	60,712,820	72,056,625	15,733,314	7,383,048	8,046,010	11,358,175	26,787,233	175,289,992
2012-13.....	47,672,883	59,056,531	16,334,960	7,257,954	5,444,678	10,913,151	23,615,783	146,680,158
2013-14.....	52,187,446	65,195,453	17,215,760	6,725,423	6,722,568	11,846,109	25,294,100	159,892,760
2014-15.....	44,960,034	64,594,644	16,718,934	7,103,031	6,095,455	13,910,511	27,108,997	153,382,608
2015-16.....	44,413,004	71,166,791	17,043,506	7,647,125	1,255,549	13,131,484	22,034,158	154,657,459
2016-17.....	52,726,234	76,559,352	18,104,922	6,010,610	4,311,614	13,316,627	23,638,851	171,029,358
2017-18.....	60,192,406	80,168,427	18,709,215	11,803,422	780,678	15,441,730	28,025,831	187,095,878
2018-19.....	64,656,197	82,152,596	19,281,664	11,391,616	4,764,229	14,758,466	30,914,311	197,004,768

The second extra session of the 1996 General Assembly authorized refunds of sales and use taxes to UNC Hospitals at Chapel Hill for taxes paid on or after January 1, 1997; SL 1998-212 created the University of North Carolina Health Care System pursuant to § 116-37 effective November 1, 1998. [The University of North Carolina Health Care System (formerly UNC Hospitals at Chapel Hill)-related refunds are included in the University System amounts.] School administrative units were first eligible to receive refunds in fiscal year 1999-00 for taxes paid on or after January 1, 1998. Effective for transactions on or after July 1, 2005, amounts of State sales and use tax paid by local school administrative units are non refundable. Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability.

Detail may not add to totals due to rounding.

TABLE 35A. SALES AND USE TAX REFUNDS ISSUED TO NONPROFIT ENTITY CLAIMANTS BY SIZE OF ANNUAL REFUND BY FISCAL YEAR

[Refunds are combined State and local taxes and may cover multiple semiannual claims]

Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year	Fiscal year 2004-05					Fiscal year 2005-06					Fiscal year 2006-07					Fiscal year 2007-08					Fiscal year 2008-09				
	Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued		
		%	Amount	%	Avg per		%	Amount	%	Avg per		%	Amount	%	Avg per		%	Amount	%	Avg per		%	Amount	%	Avg per
	[#]	of total	[\$]	of total	claimant [\$]	[#]	of total	[\$]	of total	claimant [\$]	[#]	of total	[\$]	of total	claimant [\$]	[#]	of total	[\$]	of total	claimant [\$]	[#]	of total	[\$]	of total	claimant [\$]
<=\$2,000	5,947	61.7%	4,388,221	1.5%	738	5,698	60.2%	4,184,006	1.3%	734	5,574	60.3%	4,200,118	1.3%	754	5,470	59.6%	4,042,078	1.4%	739	5,517	59.2%	4,118,279	1.2%	746
\$2,001 - \$4,000	1,359	14.1%	3,855,427	1.3%	2,837	1,402	14.8%	3,961,869	1.2%	2,826	1,384	15.0%	3,919,160	1.2%	2,832	1,409	15.3%	3,982,788	1.4%	2,827	1,364	14.6%	3,878,974	1.2%	2,844
\$4,001 - \$6,000	578	6.0%	2,846,869	1.0%	4,925	598	6.3%	2,938,369	0.9%	4,914	581	6.3%	2,840,920	0.9%	4,890	561	6.1%	2,738,175	0.9%	4,881	648	7.0%	3,164,915	0.9%	4,884
\$6,001 - \$8,000	372	3.9%	2,572,954	0.9%	6,917	372	3.9%	2,579,785	0.8%	6,935	334	3.6%	2,289,525	0.7%	6,855	349	3.8%	2,405,537	0.8%	6,893	359	3.9%	2,476,135	0.7%	6,897
\$8,001 - \$10,000	193	2.0%	1,731,938	0.6%	8,974	219	2.3%	1,973,017	0.6%	9,009	212	2.3%	1,902,581	0.6%	8,974	224	2.4%	1,997,848	0.7%	8,919	222	2.4%	1,970,029	0.6%	8,874
\$10,001 - \$50,000	886	9.2%	17,999,637	6.0%	20,316	837	8.8%	17,638,177	5.3%	21,073	843	9.1%	17,715,049	5.5%	21,014	834	9.1%	17,536,385	6.0%	21,027	866	9.3%	18,736,631	5.6%	21,636
\$50,001 - \$100,000	120	1.2%	8,190,351	2.7%	68,253	147	1.6%	10,310,240	3.1%	70,138	139	1.5%	9,554,994	3.0%	68,741	149	1.6%	10,487,406	3.6%	70,385	151	1.6%	10,307,368	3.1%	68,261
\$100,001 - \$500,000	130	1.3%	25,340,491	8.5%	194,927	118	1.2%	23,486,648	7.1%	199,039	118	1.3%	24,884,214	7.8%	210,883	124	1.4%	25,243,587	8.6%	203,577	127	1.4%	24,860,446	7.4%	195,752
\$500,001 - \$1,000,000	22	0.2%	15,661,775	5.2%	711,899	26	0.3%	18,216,058	5.5%	700,618	24	0.3%	16,693,467	5.2%	695,561	26	0.3%	18,475,931	6.3%	710,613	27	0.3%	19,262,005	5.8%	713,408
\$1,000,001 or more	37	0.4%	216,478,319	72.4%	5,850,765	42	0.4%	245,259,502	74.2%	5,839,512	42	0.5%	235,755,487	73.7%	5,613,226	38	0.4%	205,604,658	70.3%	5,410,649	40	0.4%	245,082,986	73.4%	6,127,075
Total	9,644	100.0%	299,065,983	100.0%	31,011	9,459	100.0%	330,547,672	100.0%	34,945	9,251	100.0%	319,755,516	100.0%	34,564	9,184	100.0%	292,514,392	100.0%	31,850	9,321	100.0%	333,857,768	100.0%	35,818

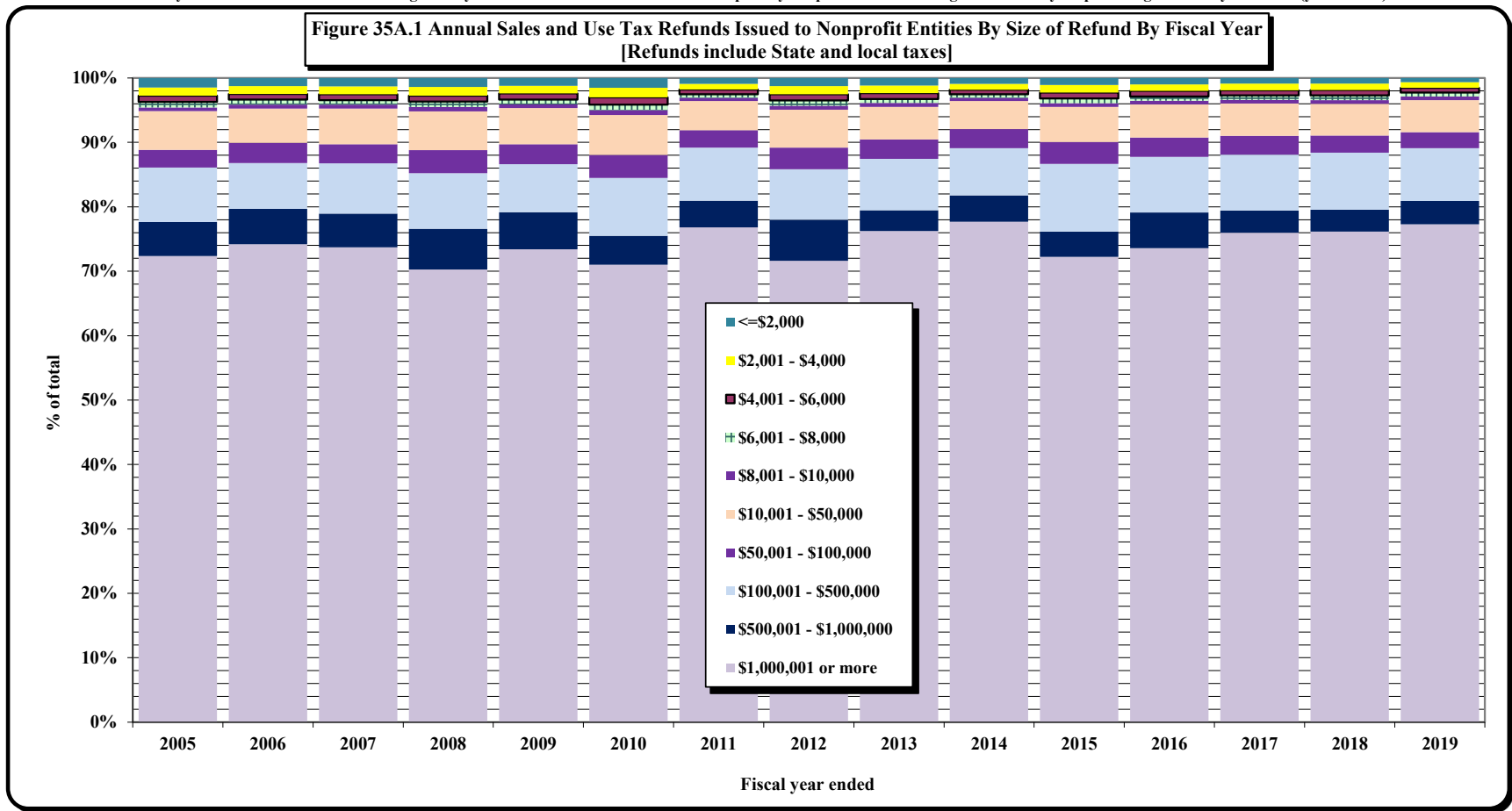
Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year	Fiscal year 2009-10					Fiscal year 2010-11					Fiscal year 2011-12					Fiscal year 2012-13					Fiscal year 2013-14				
	Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued		
		%	Amount	%	Avg per		%	Amount	%	Avg per		%	Amount	%	Avg per		%	Amount	%	Avg per		%	Amount	%	Avg per
	[#]	of total	[\$]	of total	claimant [\$]	[#]	of total	[\$]	of total	claimant [\$]	[#]	of total	[\$]	of total	claimant [\$]	[#]	of total	[\$]	of total	claimant [\$]	[#]	of total	[\$]	of total	claimant [\$]
<=\$2,000	5,341	60.8%	3,855,710	1.5%	722	4,963	55.9%	3,827,904	0.9%	771	4,873	57.6%	3,690,407	1.2%	757	4,985	58.1%	3,765,814	1.2%	755	4,827	57.5%	3,657,052	0.9%	758
\$2,001 - \$4,000	1,294	14.7%	3,661,715	1.5%	2,830	1,365	15.4%	3,862,803	0.9%	2,830	1,329	15.7%	3,780,182	1.3%	2,844	1,376	16.0%	3,922,208	1.2%	2,850	1,245	14.8%	3,566,484	0.9%	2,865
\$4,001 - \$6,000	593	6.8%	2,890,463	1.1%	4,874	637	7.2%	3,103,894	0.7%	4,873	572	6.8%	2,802,392	0.9%	4,899	592	6.9%	2,917,797	0.9%	4,929	583	6.9%	2,834,798	0.7%	4,862
\$6,001 - \$8,000	311	3.5%	2,154,171	0.9%	6,927	348	3.9%	2,399,942	0.6%	6,896	349	4.1%	2,412,608	0.8%	6,913	291	3.4%	2,007,872	0.6%	6,900	332	4.0%	2,281,641	0.6%	6,872
\$8,001 - \$10,000	207	2.4%	1,848,115	0.7%	8,928	221	2.5%	1,966,639	0.5%	8,899	205	2.4%	1,834,907	0.6%	8,951	218	2.5%	1,950,887	0.6%	8,949	210	2.5%	1,866,945	0.5%	8,890
\$10,001 - \$50,000	754	8.6%	15,561,689	6.2%	20,639	928	10.5%	19,468,534	4.6%	20,779	820	9.7%	17,439,918	5.9%	21,268	788	9.2%	16,586,953	5.1%	21,049	813	9.7%	17,282,943	4.3%	21,258
\$50,001 - \$100,000	129	1.5%	9,016,568	3.6%	69,896	162	1.8%	11,487,919	2.7%	70,913	141	1.7%	9,879,910	3.3%	70,065	138	1.6%	9,738,292	3.0%	70,567	172	2.0%	11,815,625	3.0%	68,695
\$100,001 - \$500,000	104	1.2%	22,558,452	9.0%	216,908	174	2.0%	35,094,463	8.2%	201,692	110	1.3%	23,249,467	7.9%	211,359	133	1.5%	26,035,582	8.0%	195,756	146	1.7%	29,159,246	7.3%	199,721
\$500,001 - \$1,000,000	16	0.2%	11,340,851	4.5%	708,803	26	0.3%	17,682,621	4.1%	680,101	26	0.3%	18,812,226	6.4%	723,547	14	0.2%	10,391,526	3.2%	742,252	23	0.3%	16,363,533	4.1%	711,458
\$1,000,001 or more	34	0.4%	178,470,097	71.0%	5,249,120	50	0.6%	327,869,939	76.8%	6,557,399	35	0.4%	211,574,791	71.6%	6,044,994	46	0.5%	248,357,089	76.3%	5,399,067	48	0.6%	309,319,351	77.7%	6,444,153
Total	8,783	100.0%	251,357,831	100.0%	28,619	8,874	100.0%	426,764,659	100.0%	48,092	8,460	100.0%	295,476,088	100.0%	34,926	8,581	100.0%	325,674,019	100.0%	37,953	8,399	100.0%	398,147,619	100.0%	47,404

Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year	Fiscal year 2014-15					Fiscal year 2015-16					Fiscal year 2016-17					Fiscal year 2017-18					Fiscal year 2018-19				
	Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued		
		%	Amount	%	Avg per		%	Amount	%	Avg per		%	Amount	%	Avg per		%	Amount	%	Avg per		%	Amount	%	Avg per
	[#]	of total	[\$]	of total	claimant [\$]	[#]	of total	[\$]	of total	claimant [\$]	[#]	of total	[\$]	of total	claimant [\$]	[#]	of total	[\$]	of total	claimant [\$]	[#]	of total	[\$]	of total	claimant [\$]
<=\$2,000	4,446	55.1%	3,435,701	1.1%	773	4,383	54.4%	3,446,394	1.0%	786	4,167	52.6%	3,256,199	0.9%	781	4,011	50.9%	3,172,281	0.8%	791	3,783	46.9%	3,110,940	0.7%	822
\$2,001 - \$4,000	1,316	16.3%	3,717,130	1.2%	2,825	1,261	15.7%	3,608,419	1.0%	2,862	1,322	16.7%	3,780,253	1.0%	2,859	1,361	17.3%	3,862,689	1.0%	2,838	1,354	16.8%	3,890,219	0.8%	2,873
\$4,001 - \$6,000	591	7.3%	2,884,296	0.9%	4,880	613	7.6%	2,983,477	0.9%	4,867	601	7.6%	2,937,749	0.8%	4,888	621	7.9%	3,067,245	0.8%	4,939	710	8.8%	3,502,143	0.8%	4,933
\$6,001 - \$8,000	323	4.0%	2,238,304	0.7%	6,930	335	4.2%	2,313,710	0.7%	6,907	357	4.5%	2,467,022	0.7%	6,910	390	5.0%	2,719,410	0.7%	6,973	419	5.2%	2,903,393	0.6%	6,929
\$8,001 - \$10,000	214	2.7%	1,904,935	0.6%	8,902	226	2.8%	2,018,805	0.6%	8,933	232	2.9%	2,074,810	0.6%	8,943	239	3.0%	2,132,525	0.6%	8,923	297	3.7%	2,665,026	0.6%	8,973
\$10,001 - \$50,000	816	10.1%	17,091,149	5.4%	20,945	862	10.7%	17,961,130	5.1%	20,837	877	11.1%	18,386,475	5.0%	20,965	890	11.3%	18,496,664	5.0%	20,783	1,088	13.5%	23,088,545	5.0%	21,221
\$50,001 - \$100,000	151	1.9%	10,658,941	3.4%	70,589	150	1.9%	10,471,782	3.0%	69,812	152	1.9%	10,728,541	2.9%	70,583	143	1.8%	9,864,380	2.6%	68,982	169	2.1%	11,679,681	2.5%	69,111
\$100,001 - \$500,000	153	1.9%	33,101,375	10.5%	216,349	154	1.9%	30,169,531	8.6%	195,906	156	2.0%	31,854,229	8.7%	204,194	159	2.0%	33,045,974	8.8%	207,836	180	2.2%	38,111,421	8.2%	211,730
\$500,001 - \$1,000,000	17	0.2%	12,273,999	3.9%	722,000	28	0.3%	19,373,720	5.5%	691,919	18	0.2%	12,610,695	3.4%	700,594	19	0.2%	12,689,715	3.4%	667,880	23	0.3%	16,850,305	3.6%	732,622
\$1,000,001 or more	35	0.4%	227,265,640	72.2%	6,493,304	38	0.5%	257,449,379	73.6%	6,774,984	37	0.5%	278,538,252	76.0%	7,528,061	43	0.5%	284,596,266	76.2%	6,618,518	44	0.5%	360,310,987	77.3%	8,188,886
Total	8,062	100.0%	314,571,469	100.0%	39,019	8,050	100.0%	349,796,348	100.0%	43,453	7,919	100.0%	366,634,224	100.0%	46,298	7,876	100.0%	373,647,148	100.0%	47,441	8,067	100.0%	466,112,660	100.0%	57,780

Detail may not add to totals due to rounding. Refunds reflect actual payments to taxpayers and exclude any refundable amounts credited to taxpayer accounts to offset future or existing tax liability.

- *nonprofit hospitals (includes hospitals and medical accommodations operated by an authority or public hospital described in Article 2 of § 131E).
- [nonprofit and public hospitals are allowed a refund of tax paid on items subject to the general State rate of sales and use tax including over-the-counter drugs; a for-profit hospital may only receive a refund of tax paid on over-the-counter drugs.]
- *an organization that is exempt from income tax under section 501(c)(3) of the IRC and is not classified in any of the following major group areas of the National Taxonomy of Exempt Entities: Community Improvement and Capacity Building, Public and Societal Benefit, or Mutual and Membership Benefit.
- *certain volunteer fire departments and volunteer EMS squads that are exempt from income tax under the IRC.
- *an organization that is a single member LLC that is disregarded for income tax purposes and meets certain conditions.
- *a qualified retirement facility whose property is excluded from property tax under § 105-278.6A.
- *a university affiliated nonprofit organization that procures, designs, constructs, or provides facilities to, or for use by, a constituent institution of the UNC system.

Number of claimants reflects the number of nonprofit entities to which at least one refund check issuance related financial transaction occurred during the period July 1 through June 30, and does not reflect the number of claims filed. Claims for refund are filed semiannually. The claim for refund of sales and use taxes paid during the first semiannual period (January 1 through June 30) is due to be filed by October 15th of the same year; the claim for refund for the second semiannual period (July 1 through December 31) is due to be filed by April 15th of the following year. Claims for refund may be filed within three (3) years after the due date of the same year. The data in the above tables generally reflect refunds for sales and use taxes paid by nonprofit entities during the calendar year preceding the fiscal year ended (year shown).



Claimants

Figure 35A.2 Number of Sales and Use Tax Nonprofit Refund Claimants by Size of Annual Refund by Fiscal Year

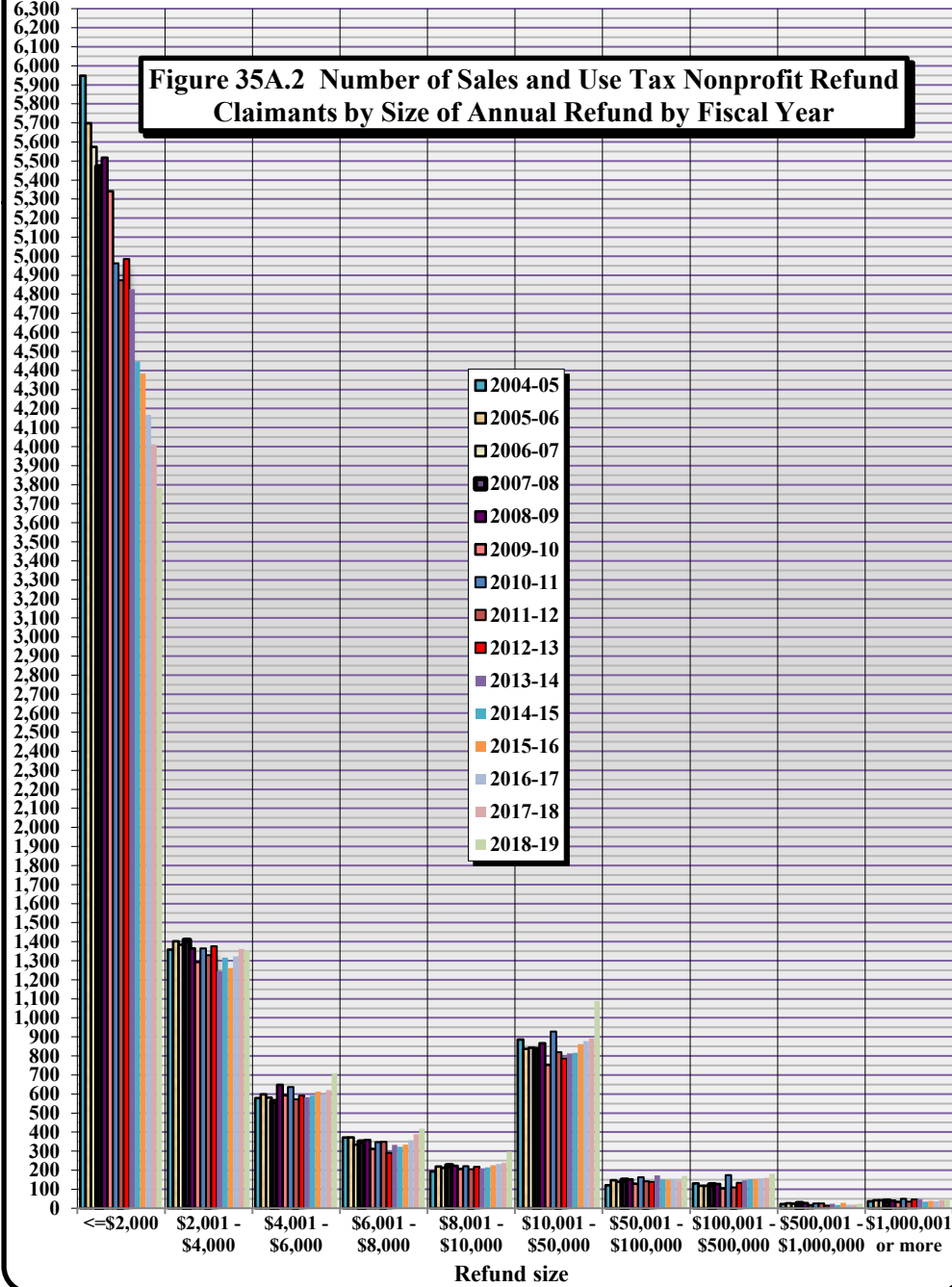


Figure 35A.3 Annual Sales and Use Tax Refunds Issued to Nonprofit Entity Claimants by Size of Refund for Fiscal Year 2018-19

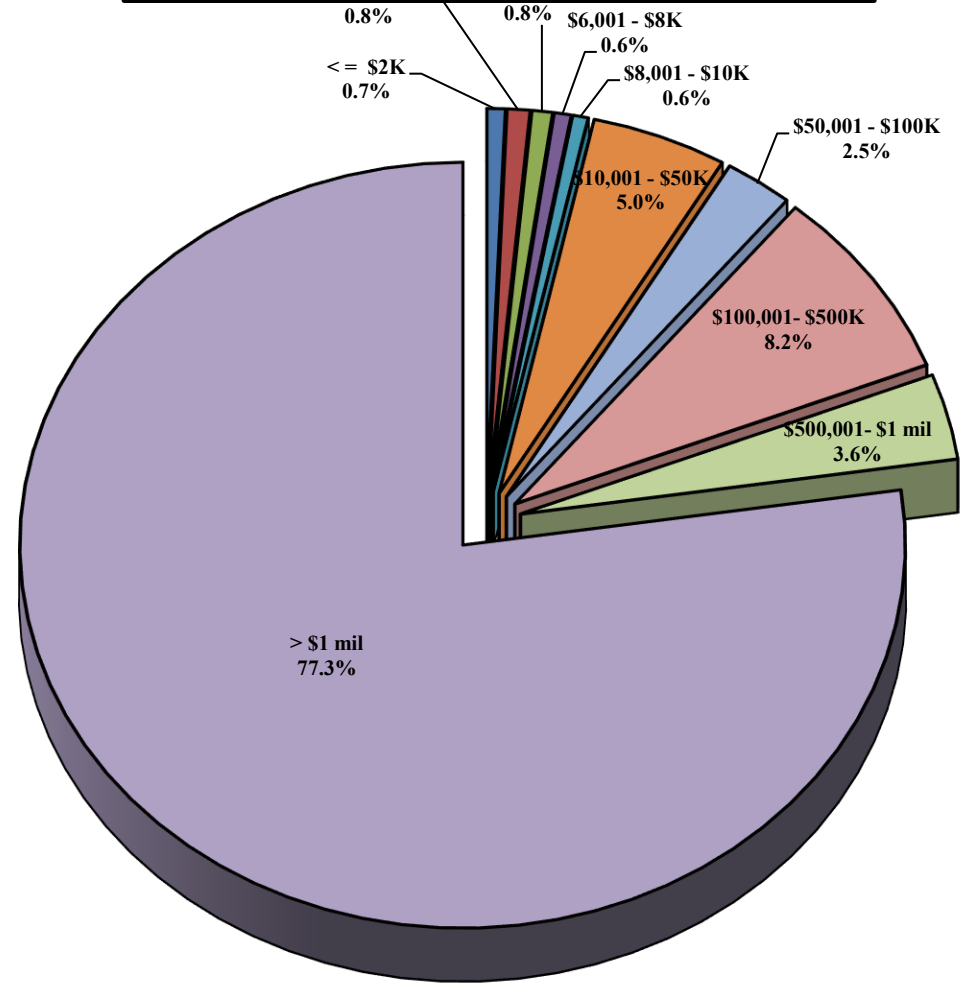


TABLE 35B. SALES AND USE TAX REFUNDS ISSUED TO NONPROFIT ENTITY CLAIMANTS: ANNUAL REFUNDS OF \$100,001 OR MORE BY TYPE OF CLAIMANT BY FISCAL YEAR

[Refunds are combined State and local taxes and may cover multiple semiannual claims]

Nonprofit Entity Type	Fiscal year 2004-05				Fiscal year 2005-06				Fiscal year 2006-07				Fiscal year 2007-08				Fiscal year 2008-09			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total
Hospitals and medical accommodations	87	46.0%	192,820,322	74.9%	84	45.2%	218,960,776	76.3%	77	41.8%	213,403,836	76.9%	81	43.1%	195,557,648	78.4%	83	42.8%	231,074,534	79.9%
Educational institutions:																				
Collegiate institutions	24	12.7%	49,624,545	19.3%	26	14.0%	48,522,414	16.9%	27	14.7%	45,589,406	16.4%	27	14.4%	36,243,729	14.5%	28	14.4%	38,265,853	13.2%
Elementary, secondary institutions	11	5.8%	2,274,013	0.9%	6	3.2%	1,091,641	0.4%	7	3.8%	1,325,592	0.5%	8	4.3%	1,374,928	0.6%	16	8.2%	2,478,955	0.9%
Churches and other religious institutions	15	7.9%	2,710,671	1.1%	22	11.8%	5,852,296	2.0%	17	9.2%	3,904,682	1.4%	19	10.1%	4,199,828	1.7%	15	7.7%	2,615,262	0.9%
Charitable and other institutions	30	15.9%	6,774,471	2.6%	28	15.1%	7,658,259	2.7%	32	17.4%	8,037,225	2.9%	29	15.4%	6,745,371	2.7%	34	17.5%	10,446,998	3.6%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	22	11.6%	3,276,563	1.3%	20	10.8%	4,876,823	1.7%	24	13.0%	5,072,427	1.8%	24	12.8%	5,202,672	2.1%	18	9.3%	4,323,835	1.5%
Total	189	100.0%	257,480,586	100.0%	186	100.0%	286,962,209	100.0%	184	100.0%	277,333,168	100.0%	188	100.0%	249,324,176	100.0%	194	100.0%	289,205,437	100.0%
Nonprofit Entity Type	Fiscal year 2009-10				Fiscal year 2010-11				Fiscal year 2011-12				Fiscal year 2012-13				Fiscal year 2013-14			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total
Hospitals and medical accommodations	73	47.4%	159,758,501	75.2%	93	37.2%	309,194,643	81.2%	73	42.7%	204,976,725	80.8%	70	36.3%	227,175,164	79.8%	73	33.6%	283,661,255	79.9%
Educational institutions:																				
Collegiate institutions	20	13.0%	37,144,579	17.5%	33	13.2%	41,731,906	11.0%	20	11.7%	28,415,744	11.2%	26	13.5%	34,362,285	12.1%	29	13.4%	40,791,372	11.5%
Elementary, secondary institutions	7	4.5%	1,011,316	0.5%	15	6.0%	3,009,623	0.8%	9	5.3%	1,815,019	0.7%	11	5.7%	1,637,245	0.6%	18	8.3%	3,444,289	1.0%
Churches and other religious institutions	17	11.0%	2,987,854	1.4%	26	10.4%	4,446,191	1.2%	15	8.8%	2,999,676	1.2%	16	8.3%	2,451,570	0.9%	22	10.1%	4,288,508	1.2%
Charitable and other institutions	26	16.9%	9,340,656	4.4%	56	22.4%	15,526,401	4.1%	36	21.1%	11,044,840	4.4%	39	20.2%	12,533,486	4.4%	44	20.3%	14,978,901	4.2%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	11	7.1%	2,126,495	1.0%	27	10.8%	6,738,258	1.8%	18	10.5%	4,384,480	1.7%	31	16.1%	6,624,447	2.3%	31	14.3%	7,677,806	2.2%
Total	154	100.0%	212,369,400	100.0%	250	100.0%	380,647,023	100.0%	171	100.0%	253,636,484	100.0%	193	100.0%	284,784,197	100.0%	217	100.0%	354,842,131	100.0%
Nonprofit Entity Type	Fiscal year 2014-15				Fiscal year 2015-16				Fiscal year 2016-17				Fiscal year 2017-18				Fiscal year 2018-19			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total
Hospitals and medical accommodations	79	38.5%	213,241,196	78.2%	75	34.1%	240,831,871	78.4%	68	32.2%	252,111,495	78.1%	70	31.7%	260,485,246	78.9%	80	32.4%	303,340,300	73.0%
Educational institutions:																				
Collegiate institutions	24	11.7%	37,308,093	13.7%	36	16.4%	42,303,844	13.8%	29	13.7%	45,649,882	14.1%	29	13.1%	32,886,962	10.0%	31	12.6%	69,911,588	16.8%
Elementary, secondary institutions	14	6.8%	2,671,591	1.0%	19	8.6%	3,111,354	1.0%	22	10.4%	3,816,994	1.2%	23	10.4%	4,362,189	1.3%	24	9.7%	5,855,418	1.4%
Churches and other religious institutions	19	9.3%	3,442,025	1.3%	20	9.1%	3,524,851	1.1%	23	10.9%	4,848,798	1.5%	25	11.3%	5,623,909	1.7%	21	8.5%	4,768,822	1.1%
Charitable and other institutions	38	18.5%	9,815,460	3.6%	43	19.5%	11,094,052	3.6%	43	20.4%	10,112,469	3.1%	51	23.1%	19,664,972	6.0%	58	23.5%	21,124,937	5.1%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	31	15.1%	6,162,648	2.3%	27	12.3%	6,126,659	2.0%	26	12.3%	6,463,539	2.0%	23	10.4%	7,308,677	2.2%	33	13.4%	10,271,648	2.5%
Total	205	100.0%	272,641,014	100.0%	220	100.0%	306,992,630	100.0%	211	100.0%	323,003,176	100.0%	221	100.0%	330,331,955	100.0%	247	100.0%	415,272,713	100.0%

Detail may not add to totals due to rounding. Refunds reflect actual payments to taxpayers and exclude any refundable amounts credited to taxpayer accounts to offset future or existing tax liability.

§ 105-164.14(b) provides for semiannual refunds to nonprofit entities of sales and use taxes paid on direct purchases of tangible personal property and certain services for use in conducting their nonprofit operations [sales and use tax liability indirectly incurred by a nonprofit entity either through reimbursement to an authorized person of the entity for the purchase of tangible personal property, or on building materials, supplies, fixtures, and equipment that become a part of or annexed to any building or structure that is owned or leased by the nonprofit entity and is being erected, altered, or repaired for use by the nonprofit entity for carrying on its nonprofit activities is considered a sales or use tax liability incurred on direct purchases by the nonprofit entity].

SL 2013-316, s. 3.4.(b) provides that the aggregate annual refund of State sales and use tax allowed an entity under this subsection for the State's fiscal year may not exceed \$31,700,000 and that the aggregate annual refund of local sales and use tax allowed an entity under this subsection for the State's fiscal year may not exceed \$13,300,000 (effective July 1, 2014 and applies to purchases made on or after that date).

Refunds do not include sales tax paid on taxable sales made by nonprofit organizations and institutions. Refunds allowed under this section do not apply to purchases of electricity, telecommunications service, ancillary service, piped natural gas, video programming, or a prepaid meal plan.

The following nonprofit entities are allowed a refund under § 105-164.14(b):

- nonprofit hospitals (includes hospitals and medical accommodations operated by an authority or public hospital described in Article 2 of § 131E).
[nonprofit and public hospitals are allowed a refund of tax paid on items subject to the general State rate of sales and use tax including over-the-counter drugs; a for-profit hospital may only receive a refund of tax paid on over-the-counter drugs.]
- an organization that is exempt from income tax under section 501(c)(3) of the IRC and is not classified in any of the following major group areas of the National Taxonomy of Exempt Entities: Community Improvement and Capacity Building, Public and Societal Benefit, or Mutual and Membership Benefit.
- certain volunteer fire departments and volunteer EMS squads that are exempt from income tax under the IRC.
- an organization that is a single member LLC that is disregarded for income tax purposes and meets certain conditions.
- a qualified retirement facility whose property is excluded from property tax under § 105-278.6A.
- a university affiliated nonprofit organization that procures, designs, constructs, or provides facilities to, or for use by, a constituent institution of the UNC system.

Number of claimants reflects the number of nonprofit entities to which at least one refund check issuance related financial transaction occurred during the period July 1 through June 30, and does not reflect the number of claims filed. Claims for refund are filed semiannually. The claim for refund of sales and use taxes paid during the first semiannual period (January 1 through June 30) is due to be filed by October 15th of the same year; the claim for refund for the second semiannual period (July 1 through December 31) is due to be filed by April 15th of the following year. Claims for refund may be filed within three (3) years after the due date of the same year; The data in the above tables generally reflect refunds for sales and use taxes paid by nonprofit entities during the calendar year preceding the fiscal year ended (year shown).

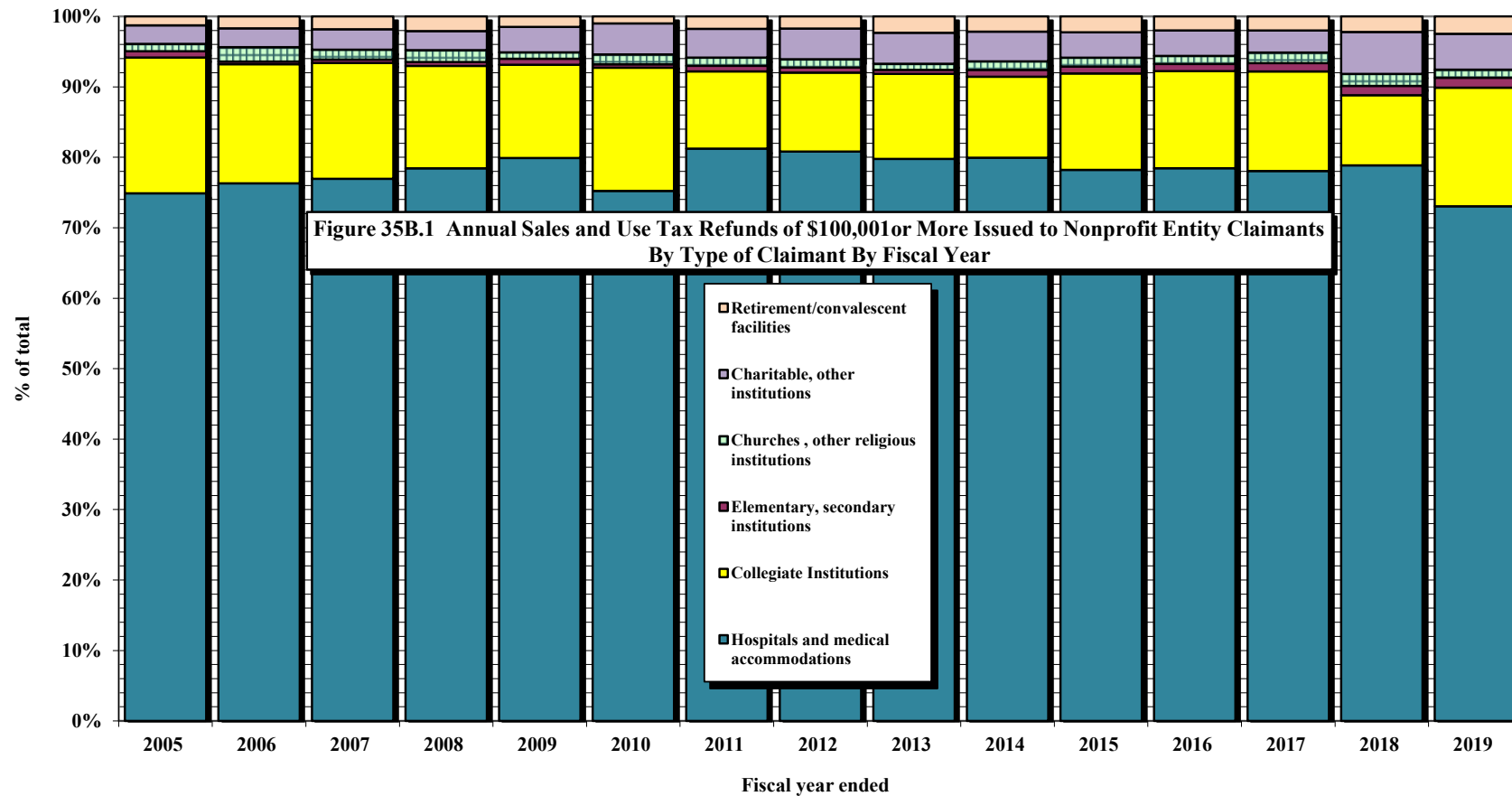


Figure 35B.2 Fifteen-Year Trend in Annual Sales and Use Tax Refunds of \$100,001 or More Issued to Nonprofit Entity Claimants

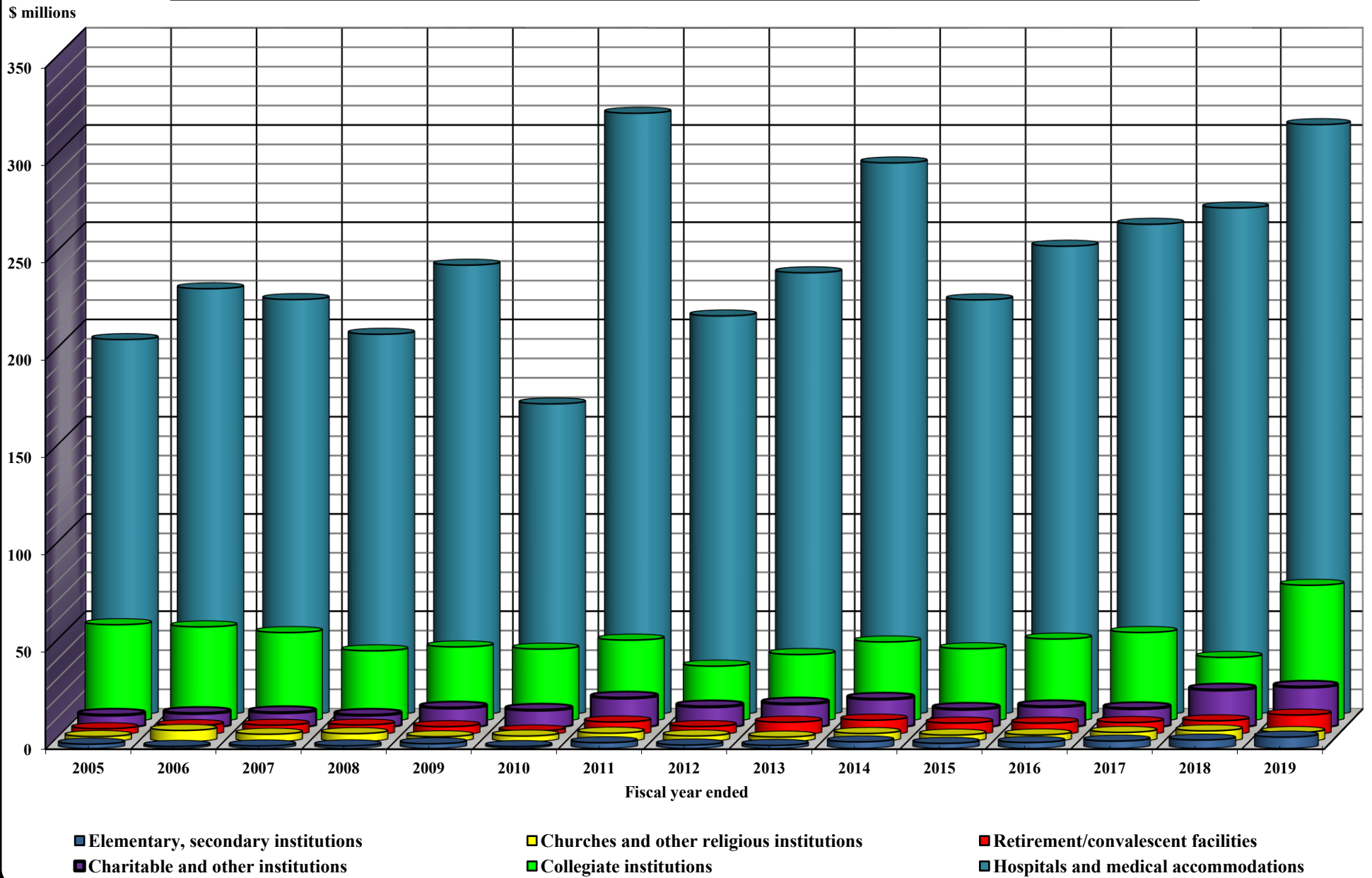


TABLE 36A. STATE SALES AND USE TAX: GROSS COLLECTIONS BY COUNTY
[§ 105 ARTICLE 5.]

[Beginning with fiscal year 2009-2010, county collection amounts are calculations of State taxes, as allocated to counties by gross collections of local taxes subject to the general State sales and use tax rate plus any tax collections generated from preferential State sales and use tax rates that are sourced to a specific county.]

County	2004-2005 [S]	2005-2006 [S]	2006-2007 [S]	2007-2008 [S]	2008-2009 [S]	2009-2010 [S]	2010-2011 [S]	2011-2012 [S]	2012-2013 [S]	2013-2014 [S]	2014-2015 [S]	2015-2016 [S]	2016-2017 [S]	2017-2018 [S]	2018-2019 [S]
Alamance.....	49,839,371	53,784,938	59,966,191	62,161,638	63,345,711	72,468,772	87,130,259	80,129,204	79,297,311	86,702,084	95,257,250	104,182,594	109,931,948	114,944,276	122,464,230
Alexander.....	4,918,836	4,947,818	5,263,218	4,647,721	4,569,335	6,894,419	7,914,559	7,328,458	7,213,980	7,241,734	7,621,510	8,242,513	8,907,291	9,435,745	10,217,502
Alleghany.....	2,467,351	2,818,043	3,055,775	3,117,986	2,677,284	3,065,480	3,606,691	3,034,972	2,796,068	2,936,061	3,127,545	3,207,631	3,490,150	3,627,843	3,977,469
Anson.....	3,911,263	4,272,770	4,361,342	4,190,869	4,234,503	5,369,926	6,071,275	5,343,199	5,299,743	5,747,863	5,853,130	6,446,240	6,963,561	7,055,507	7,455,530
Ashe.....	6,194,880	6,455,118	7,426,760	7,447,294	7,233,071	9,089,088	10,343,859	9,080,953	8,613,542	8,870,746	9,660,485	10,905,296	12,091,477	12,428,987	13,777,733
Avery.....	6,211,723	6,783,570	7,700,180	7,697,047	6,839,914	9,222,246	10,327,786	8,652,699	8,604,015	9,188,176	10,115,055	10,811,333	11,866,454	12,763,506	14,550,397
Beaufort.....	15,126,932	15,075,070	15,678,215	15,585,107	15,532,098	19,498,406	21,267,497	19,527,422	18,182,982	17,723,570	20,585,164	20,671,918	21,414,315	22,027,127	25,094,284
Bertie.....	1,585,022	2,228,604	1,620,475	1,572,678	1,628,483	3,130,749	3,540,433	3,119,783	3,322,319	3,441,458	3,773,829	3,865,378	4,052,515	4,401,156	4,109,257
Bladen.....	5,911,341	5,774,057	5,572,058	4,903,688	5,166,216	8,408,377	9,469,640	8,559,610	8,688,531	8,836,106	9,000,694	9,256,620	10,080,681	10,735,923	10,517,949
Brunswick.....	34,178,492	38,045,896	41,768,694	40,485,487	39,937,385	49,671,793	57,091,079	51,627,554	53,969,058	58,108,909	64,008,135	68,933,918	76,988,960	81,990,963	89,997,638
Buncombe.....	121,085,757	131,751,653	147,013,762	140,356,609	132,558,499	156,991,513	180,256,585	160,858,195	173,771,437	181,363,146	205,442,346	224,314,403	244,853,027	259,359,218	274,487,529
Burke.....	18,061,822	18,568,802	19,194,061	19,252,245	18,728,568	24,917,392	28,454,621	24,630,412	25,407,897	26,969,321	28,763,557	30,961,281	32,398,980	33,930,871	36,779,907
Cabarrus.....	70,415,422	75,760,267	82,429,237	79,303,175	80,607,883	107,152,835	118,663,086	111,461,667	116,383,791	123,405,141	135,318,637	147,496,641	160,346,789	165,040,522	175,654,101
Caldwell.....	16,953,614	17,751,700	18,866,701	19,010,237	19,343,683	23,232,995	25,766,702	23,545,504	22,348,659	23,547,909	26,680,753	27,253,250	27,105,754	27,816,218	30,301,015
Camden.....	1,048,156	1,642,522	1,589,862	1,626,294	1,432,573	2,439,702	3,003,630	2,456,555	2,378,786	2,302,563	2,276,736	2,588,473	2,399,079	2,499,712	2,649,419
Carteret.....	32,223,010	35,312,631	36,844,840	35,099,441	35,025,734	42,015,384	46,625,761	42,272,414	40,830,995	43,200,872	46,533,262	49,552,351	53,150,812	56,116,308	63,778,058
Caswell.....	1,425,147	1,360,696	1,366,127	1,315,052	1,331,018	2,321,666	2,872,974	2,835,167	2,437,182	2,544,020	2,798,326	2,819,956	3,018,330	3,517,701	3,527,998
Catawba.....	70,309,771	74,419,881	80,665,656	78,299,634	72,811,513	88,351,941	98,533,897	85,176,034	82,998,286	85,866,680	93,175,390	100,524,175	109,918,094	112,502,474	117,295,800
Chatham.....	10,258,771	10,476,762	13,214,818	13,161,025	12,719,286	18,218,305	20,950,706	18,265,836	18,774,696	20,234,969	22,742,788	25,770,378	27,695,060	28,797,489	31,173,766
Cherokee.....	10,454,405	11,799,664	12,738,293	10,951,943	10,748,314	11,325,000	12,403,493	10,692,840	10,294,061	10,522,166	11,532,807	12,409,144	13,874,849	14,866,529	16,043,001
Chowan.....	3,061,263	3,403,699	3,704,208	3,368,527	3,120,013	4,808,715	5,400,857	4,744,508	4,650,868	4,861,841	4,953,421	5,580,185	5,846,652	6,030,538	6,542,808
Clay.....	2,393,731	2,551,593	2,378,388	2,305,630	2,120,799	2,989,700	3,212,876	2,827,691	2,761,502	3,096,452	3,159,948	3,348,111	3,271,372	3,596,231	4,014,519
Cleveland.....	26,128,463	27,139,116	28,211,170	27,626,117	28,804,533	31,289,268	37,479,296	34,227,482	33,827,465	33,444,389	38,185,054	38,815,664	44,399,933	49,024,835	49,592,261
Columbus.....	13,130,144	13,473,944	13,909,232	13,144,705	13,535,574	16,154,807	17,837,238	15,369,103	15,806,065	16,058,966	16,224,667	16,929,125	18,620,911	19,458,156	20,286,988
Craven.....	30,400,224	33,348,067	34,511,064	32,646,845	35,637,218	44,659,260	47,030,427	43,067,062	40,937,067	40,796,555	43,699,947	47,113,908	50,026,910	51,241,292	59,868,061
Cumberland...	107,698,387	111,929,177	119,805,925	116,874,071	125,336,722	172,926,317	194,690,682	171,394,977	169,552,847	167,238,011	176,105,728	183,530,396	192,711,533	192,897,696	205,820,272
Currituck.....	9,352,254	10,299,573	10,042,159	9,910,026	9,908,895	15,813,782	19,180,930	18,508,365	18,862,555	19,091,309	19,807,221	20,909,324	22,485,196	24,552,403	25,604,944
Dare.....	49,883,302	51,604,582	52,824,658	50,609,715	50,866,855	52,554,877	63,416,314	56,770,905	56,720,164	57,830,610	60,926,951	64,379,053	70,661,477	73,855,485	76,117,049
Davidson.....	36,290,045	38,184,094	40,495,470	38,524,918	37,863,062	43,283,985	48,381,914	43,746,219	42,680,654	44,215,974	50,762,796	55,614,701	60,077,560	61,407,118	68,261,350
Davie.....	6,929,534	8,069,983	9,160,910	8,832,067	9,145,567	11,147,143	11,988,647	10,679,987	12,249,040	13,320,737	13,649,524	14,275,680	15,668,026	15,531,282	17,660,604
Duplin.....	9,456,290	10,304,947	10,387,751	9,974,983	10,754,083	14,267,834	16,449,812	14,988,559	15,681,485	15,788,343	16,086,688	17,289,246	19,068,566	18,804,856	21,444,902
Durham.....	158,512,266	164,700,048	166,292,584	158,239,661	160,546,492	214,526,124	239,871,532	215,264,465	234,204,186	262,026,510	290,375,336	307,516,702	327,695,905	342,566,859	370,048,115
Edgecombe.....	11,161,356	11,220,847	12,205,126	12,414,798	12,798,331	14,806,990	17,170,224	15,675,310	14,113,322	15,183,082	15,284,080	15,640,276	16,804,379	17,039,765	20,514,846
Forsyth.....	170,452,379	178,645,637	183,934,999	180,708,232	169,183,612	198,912,776	226,207,719	200,483,665	195,551,288	199,500,835	217,182,155	234,532,904	255,416,903	255,997,375	273,667,233
Franklin.....	10,821,064	12,942,325	13,740,776	12,385,607	11,400,686	12,566,613	13,884,105	12,877,245	13,083,390	13,799,013	15,366,996	16,980,714	18,726,895	19,808,493	21,424,958
Gaston.....	59,537,286	59,261,914	65,186,665	62,889,322	62,094,275	76,408,539	85,424,289	78,961,861	75,622,149	78,014,281	85,624,816	92,604,260	100,306,301	103,863,209	116,728,638
Gates.....	657,759	662,141	619,181	648,341	686,390	1,197,645	1,320,173	1,187,862	1,276,286	1,360,668	1,455,209	1,550,214	1,702,271	1,752,354	1,856,694
Graham.....	1,489,138	1,707,628	1,895,611	1,847,337	1,700,467	2,235,352	2,503,881	2,369,748	2,501,629	2,441,464	2,471,669	2,724,302	3,302,190	3,277,814	3,461,054
Granville.....	8,829,668	9,580,449	9,465,795	8,686,735	9,146,481	12,436,440	13,564,336	12,068,434	12,272,074	12,913,704	14,520,330	15,155,707	16,749,085	16,693,993	17,899,693
Greene.....	1,670,156	1,697,675	1,872,550	1,732,044	1,693,999	2,549,839	2,926,179	2,791,521	2,566,384	2,689,506	2,898,266	3,089,392	3,047,168	3,217,710	3,534,390
Guilford.....	243,593,275	248,258,970	262,090,539	259,181,335	247,202,241	268,141,163	308,198,372	273,902,247	268,772,321	279,643,841	307,228,121	319,588,676	350,458,005	354,025,588	377,948,102
Halifax.....	14,376,930	14,589,787	15,491,974	14,269,835	15,117,952	19,354,892	21,175,911	19,660,364	19,420,364	20,102,529	21,457,464	21,892,455	23,465,340	24,551,560	27,540,051
Harnett.....	19,214,730	20,304,103	21,866,151	20,595,416	20,766,478	27,066,668	30,589,634	27,115,962	27,700,737	29,113,949	33,689,881	37,402,588	41,159,323	43,307,067	46,144,877
Haywood.....	19,704,660	21,790,640	23,662,241	23,474,442	21,663,242	27,483,338	29,879,599	26,321,784	26,887,770	27,152,454	30,180,126	31,895,038	33,794,395	34,787,116	37,124,969
Henderson.....	34,578,055	35,024,030	37,629,713	36,089,622	34,421,875	41,007,386	45,507,802	39,196,946	42,236,310	43,290,072	47,275,901	52,473,471	57,447,949	60,301,491	64,083,222
Hertford.....	8,057,391	8,105,782	7,695,132	6,551,877	6,980,336	8,359,522	10,144,126	9,487,602	9,211,660	9,512,154	9,783,091	9,887,453	10,262,833	10,603,013	10,945,117
Hoke.....	3,060,791	3,498,032	3,177,790	2,989,478	3,095,954	5,935,241	7,830,020	6,692,677	7,778,503	7,695,135	7,986,918	8,382,562	9,006,758	10,166,210	10,342,297
Hyde.....	1,747,433	1,819,018	1,928,231	2,127,210	1,936,571	2,532,015	2,958,819	2,595,693	2,424,973	2,600,518	2,677,809	2,828,831	2,911,602	2,898,857	3,153,205
Iredell.....	62,940,860	70,339,950	75,303,613	72,209,142	67,277,594	78,454,289	88,918,100	84,399,781	80,701,571	85,034,520	94,512,314	100,025,939	108,840,847	111,674,189	120,977,193
Jackson.....	11,634,418	12,300,968	14,798,582	14,210,280	13,605,381	17,040,247	18,411,366	16,414,156	16,248,961	17,553,693	19,775,626	20,397,869	23,233,661	24,807,228	27,390,938

TABLE 36A. - Continued

County	2004-2005 [S]	2005-2006 [S]	2006-2007 [S]	2007-2008 [S]	2008-2009 [S]	2009-2010 [S]	2010-2011 [S]	2011-2012 [S]	2012-2013 [S]	2013-2014 [S]	2014-2015 [S]	2015-2016 [S]	2016-2017 [S]	2017-2018 [S]	2018-2019 [S]
Johnston.....	43,602,463	46,521,907	49,629,694	46,815,317	45,422,116	59,696,544	66,545,921	59,402,423	60,488,846	63,095,637	68,991,093	73,555,615	82,614,182	87,255,600	98,241,077
Jones.....	1,156,374	1,131,582	1,115,513	1,049,097	1,046,774	1,571,979	1,668,118	1,586,495	1,362,937	1,402,439	1,370,014	1,413,005	1,934,157	2,209,212	2,626,897
Lee.....	21,871,991	22,906,345	23,511,353	22,974,359	22,120,394	26,434,853	31,789,057	29,149,124	28,419,972	28,319,034	29,978,214	33,076,429	36,460,827	37,470,322	39,905,747
Lenoir.....	20,509,890	21,760,153	21,526,213	20,660,215	20,265,481	24,644,344	26,655,895	23,873,455	22,675,941	22,981,715	22,945,276	24,103,856	25,727,798	26,748,705	28,774,914
Lincoln.....	16,600,458	18,061,446	19,943,548	19,448,810	19,164,309	23,632,278	25,812,033	22,928,755	22,842,380	24,821,290	27,873,756	30,204,280	35,299,469	37,076,566	43,378,801
Macon.....	16,434,883	17,450,609	18,735,826	17,814,110	16,358,067	18,542,044	20,248,726	17,780,370	18,186,261	18,699,861	19,999,834	21,221,372	23,965,508	25,053,722	26,595,070
Madison.....	1,861,746	2,215,281	2,420,997	2,385,887	2,432,855	3,718,906	4,104,297	3,673,912	3,769,894	3,841,138	4,081,372	4,577,223	5,005,682	5,273,244	5,739,697
Martin.....	5,230,874	5,543,127	5,969,255	6,498,243	7,276,027	9,329,528	10,159,410	9,409,005	8,726,181	8,723,395	8,970,941	9,014,834	9,460,051	9,623,310	10,069,953
McDowell.....	8,908,371	9,525,260	10,378,314	10,362,129	10,429,398	12,967,091	14,335,986	13,686,522	12,942,460	13,907,113	14,610,500	15,188,101	16,638,989	16,753,830	18,880,627
Mecklenburg...	525,641,824	589,695,934	617,168,389	605,275,800	550,288,760	707,544,808	789,192,453	721,621,322	743,280,463	783,023,737	871,559,286	935,879,686	1,013,529,923	1,057,219,436	1,133,835,318
Mitchell.....	5,048,963	4,972,788	5,476,266	5,049,528	5,223,211	6,224,688	7,048,236	6,334,977	5,840,193	6,057,546	6,075,045	6,198,124	6,636,205	6,943,169	7,078,183
Montgomery...	5,636,486	5,271,527	5,347,374	4,700,635	4,604,151	6,433,249	6,837,565	6,057,732	6,380,488	6,552,013	7,189,036	7,749,842	8,057,972	9,156,640	10,311,612
Moore.....	30,862,831	33,523,154	36,079,101	34,191,586	32,756,401	45,166,852	51,431,463	44,999,713	45,381,145	47,768,139	51,235,579	54,213,173	59,391,709	60,283,158	65,393,538
Nash.....	35,080,109	37,558,669	39,182,189	37,522,086	36,085,093	46,208,584	49,904,643	43,822,370	41,621,626	41,772,877	43,951,352	47,129,856	49,953,237	51,985,463	54,241,761
New Hanover..	113,003,201	125,604,624	131,080,941	121,873,067	113,430,216	138,519,908	164,092,581	153,562,657	155,186,654	161,173,285	178,907,360	192,126,730	209,055,147	213,551,959	241,850,475
Northampton..	1,380,579	1,718,317	1,650,077	1,652,055	1,579,325	3,106,994	3,570,322	3,173,697	3,775,487	3,495,064	3,669,086	4,384,107	4,331,880	5,294,317	5,645,958
Onslow.....	47,984,456	50,474,473	54,114,463	52,534,388	57,345,342	80,342,087	94,375,478	88,148,100	89,301,303	87,989,239	89,392,491	89,864,358	94,385,517	97,357,284	113,388,467
Orange.....	37,951,487	40,822,603	41,765,632	41,536,604	41,048,034	52,498,270	58,800,994	51,537,066	56,136,378	67,839,572	70,465,534	74,763,224	82,256,872	84,256,048	91,735,114
Pamlico.....	1,967,729	2,342,694	2,228,482	2,610,161	2,785,460	3,185,680	3,909,809	3,164,229	3,105,126	3,310,366	3,623,939	3,848,335	4,182,812	4,356,587	4,904,884
Pasquotank....	15,418,280	16,838,820	17,568,842	16,381,122	16,178,950	19,290,971	21,161,267	19,123,519	20,833,041	18,184,638	19,293,923	21,571,602	22,739,496	22,680,453	25,108,763
Pender.....	8,036,688	10,110,839	10,801,981	10,294,680	9,548,428	12,659,920	15,179,600	13,995,973	14,047,582	14,937,353	17,138,422	19,248,852	21,703,430	23,249,669	26,384,685
Perquimans....	1,387,566	1,573,459	1,915,625	1,959,246	1,600,048	2,187,504	2,383,814	2,063,349	2,238,662	2,414,230	2,553,004	2,901,530	3,283,044	2,838,186	3,075,086
Person.....	10,033,226	10,256,924	11,163,690	11,259,043	11,038,661	12,634,224	13,926,639	12,841,580	12,127,854	12,846,891	13,441,779	14,103,846	14,859,432	15,910,335	17,142,285
Pitt.....	60,252,886	60,601,612	64,532,766	63,749,627	61,800,087	87,659,155	101,001,267	88,119,787	87,872,038	88,171,892	96,301,772	102,218,549	110,989,308	112,320,959	117,124,876
Polk.....	2,731,775	2,934,247	3,053,782	3,207,758	2,845,367	4,172,637	4,537,607	4,046,317	4,013,336	4,599,898	5,467,504	5,854,214	6,380,258	7,027,755	8,657,009
Randolph.....	29,648,174	30,429,444	32,826,087	31,685,956	32,683,137	40,473,266	48,254,281	41,952,821	41,068,771	41,852,277	44,486,452	49,654,911	54,553,617	55,435,317	58,864,206
Richmond.....	11,392,005	11,072,021	10,981,119	10,836,212	11,464,303	15,234,467	16,786,222	15,384,781	14,119,346	13,735,576	15,938,801	17,042,125	18,192,012	18,307,163	19,262,062
Robeson.....	27,361,778	28,646,668	31,460,218	29,148,270	31,198,421	39,922,251	45,055,895	40,607,829	40,225,020	40,842,785	44,132,288	47,689,084	50,444,018	54,764,324	58,764,340
Rockingham....	17,961,302	19,589,732	21,346,239	20,276,279	21,551,522	28,003,866	31,688,628	28,291,024	26,364,019	26,725,724	28,658,775	29,719,054	31,906,656	31,854,619	35,515,911
Rowan.....	31,985,180	32,383,411	33,692,984	32,919,154	32,553,485	43,521,701	53,101,072	47,412,209	44,880,014	47,903,663	52,464,176	55,758,893	61,198,378	61,928,373	69,856,492
Rutherford.....	15,470,574	16,330,647	17,255,586	16,191,564	16,666,724	24,149,621	26,193,005	25,705,929	21,457,595	21,512,133	21,882,916	24,778,657	29,004,461	27,249,454	31,362,374
Sampson.....	13,273,391	13,978,769	14,025,350	12,675,884	12,278,815	20,269,931	18,245,385	17,576,839	18,153,285	17,751,172	19,770,048	21,753,001	22,727,891	22,280,269	23,906,848
Scotland.....	10,617,590	10,799,784	10,977,329	10,408,995	10,795,475	13,103,546	13,525,821	11,612,451	11,011,864	11,428,770	12,006,773	12,728,664	14,098,539	15,231,951	15,381,416
Stanly.....	18,458,187	19,109,364	20,337,842	19,588,635	19,549,502	21,678,562	23,997,375	20,781,891	21,221,622	20,924,017	22,275,838	24,580,972	26,814,176	27,826,430	30,744,212
Stokes.....	6,113,556	6,447,905	6,876,090	5,311,706	5,545,627	7,611,251	8,630,177	7,550,349	7,789,310	7,993,779	8,389,237	9,775,396	10,774,330	11,782,870	12,338,575
Surry.....	25,613,709	27,538,711	29,117,015	26,840,713	27,853,497	36,411,056	40,344,276	34,558,447	34,555,562	35,291,172	37,251,195	39,562,242	42,385,388	42,426,027	45,173,093
Swain.....	2,430,576	2,777,305	3,145,872	3,267,663	3,373,578	4,908,865	5,171,307	4,542,309	4,329,227	4,496,817	5,036,337	5,907,419	6,577,621	6,859,902	6,894,685
Transylvania...	9,724,571	10,812,347	12,269,205	11,799,068	10,772,645	11,939,416	13,230,283	11,317,038	11,957,430	12,136,605	13,113,279	14,277,505	15,727,098	16,426,164	17,995,536
Tyrrell.....	450,017	520,132	531,366	516,149	500,760	815,849	811,650	870,228	872,335	913,131	886,545	1,015,249	1,018,243	1,216,758	1,111,046
Union.....	41,329,015	47,880,885	53,243,220	51,445,268	51,514,516	57,375,707	64,775,797	58,227,999	63,012,999	69,678,910	76,783,520	85,782,924	96,256,708	98,555,550	104,503,407
Vance.....	13,453,676	13,819,962	15,236,460	13,373,141	13,633,794	19,184,010	19,672,553	17,488,323	16,677,886	17,418,810	18,242,583	19,842,352	20,699,406	20,237,974	21,297,776
Wake.....	416,865,253	455,482,346	494,403,505	483,889,303	458,940,415	529,876,000	588,568,508	527,062,904	544,555,073	575,258,028	633,576,132	682,716,448	760,914,052	870,528,454	938,626,422
Warren.....	1,714,512	1,971,008	2,149,027	2,337,406	2,255,913	2,989,580	3,515,504	3,336,565	3,231,837	3,200,224	3,247,141	3,484,427	3,687,027	3,868,386	4,122,474
Washington....	2,092,805	2,109,046	2,112,961	2,138,204	2,389,071	3,446,766	4,036,193	3,438,575	3,309,440	3,441,274	3,461,477	3,492,061	5,837,588	4,928,038	4,135,078
Watauga.....	25,741,793	27,654,915	29,371,729	28,683,333	27,128,289	31,971,826	35,309,913	30,688,814	30,251,026	32,636,205	34,626,888	36,932,525	40,572,073	41,609,423	44,121,157
Wayne.....	38,867,995	41,352,078	43,145,507	40,645,424	42,012,744	45,639,283	51,860,367	49,380,014	46,484,317	46,529,330	49,999,995	52,359,003	55,672,318	55,906,405	60,663,441
Wilkes.....	18,107,593	17,993,873	18,678,764	17,853,508	16,790,706	22,107,115	24,964,380	23,333,167	22,742,134	24,323,804	24,429,093	25,243,824	28,523,131	30,245,884	34,312,870
Wilson.....	28,192,110	28,129,923	32,753,824	33,376,546	31,341,622	39,970,045	42,618,075	37,432,818	38,041,686	37,875,620	39,630,770	43,454,591	48,317,740	47,088,020	50,121,098
Yadkin.....	5,739,035	6,064,344	6,981,737	6,971,528	7,171,828	8,852,973	9,204,021	7,754,306	7,839,261	8,148,499	8,869,225	9,441,384	10,276,851	10,202,123	10,818,935
Yancey.....	3,642,939	4,706,965	5,193,689	5,617,693	4,805,474	4,838,582	5,546,771	4,799,544	4,804,010	4,694,001	4,952,659	5,154,882	5,692,787	5,915,378	6,837,131
Unallocated....	709,586,916	837,778,684	645,345,242	768,097,749	604,593,259	440,307,903	396,298,599	332,632,069	309,558,206	337,730,627	360,466,355	357,662,640	371,651,521	375,097,855	390,481,372
Statewide totals	4,181,553,726	4,560,585,848	4,600,442,673	4,602,954,562	4,316,921,0										

TABLE 36A. - Continued

Changes in general sales tax rate: Effective October 16, 2001, the rate increased from 4% to 4.5%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased from 4.5% to 5.5%; effective October 1, 2009, the rate increased to 5.75%; effective July 1, 2011, the rate decreased from 5.75% to 4.75% as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009.

Changes in sales tax rate applicable to purchases of food for home consumption:

Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed. Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.] Effective January 1, 2004, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50). Effective January 1, 2004, candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under § 105-164.13(50).] Effective October 1, 2005, all sales of candy are subject to the combined State and local tax rate (taxation of candy sold through vending machines remains unchanged). Effective October 1, 2007, bakery thrift store sales of breads, rolls, and buns became exempt from the State sales tax. Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax. Effective July 1, 2014, the State general rate applies to the retail sale of breads, rolls, and buns at a bakery thrift store.

Utility services group:

Effective August 1, 1996, sales of electricity and piped natural gas to farmers, manufacturers, and commercial laundries and dry cleaners for prescribed purposes were made subject to a 2.83% rate rather than 3%. Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax. Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change. Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax. Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax. Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services. Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and spirituous liquor increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services. Effective January 1, 2006, the combined general rate of 7% sales and use tax was imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital audio radio service are taxable being subject to both the State general rate of tax and local rates; effective December 1, 2006, the combined general rate was reduced from 7% to 6.75% to coincide with the 0.25% State general rate reduction; effective April 1, 2008, the combined general rate increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments; effective September 1, 2009, the combined general rate increased to 8%; effective July 1, 2011, the combined general rate decreased to 7% as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009. The combined general rate is imposed on the gross receipts of telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), and to sales of spirituous liquor other than mixed beverages. Effective July 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry for qualifying purposes was reduced from 2.83% to 2.6%; effective October 1, 2007, the tax rate was further reduced to 1.8% for manufacturing qualifying purposes and applicability was expanded to include electricity sold to farmers for qualifying purposes; effective July 1, 2008, the tax rate decreased from 1.8% to 1.4%; effective July 1, 2009, the tax rate decreased from 1.4% to 0.8%; effective July 1, 2010, the 0.8% tax rate was repealed. Effective July 1, 2014, gross receipts derived from sales of electricity and piped natural gas sold at retail, sourced to the State, and billed on or after July 1, 2014, are subject to the 7% combined general rate of sales and use tax (a reduced 3.5% rate provision applies to sales by CHEMC and gas cities for a one-year period). Effective January 1, 2016, gross receipts derived from the retail sale of certain aviation gasoline and jet fuel are subject to the 7% combined general rate.

Changes in State 1% and 3% rates in 2005-06, 2006-07, and 2015-16:

Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to *Table 45*). Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation. (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.) Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500).

Changes in State 2% and 2.5% rates in 2003-04 and 2013-14:

Effective January 1, 2014, the State general rate applies to the sales price (fifty percent [50%] of the sales price effective September 1, 2014) of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser (previously, manufactured homes were subject to a preferential 2% State tax rate with a \$300 maximum tax per section; modular homes were subject to a preferential 2.5% State tax rate effective January 1, 2004 through December 31, 2013 (prior to January 1, 2004, modular homes received similar tax treatment as manufactured homes).

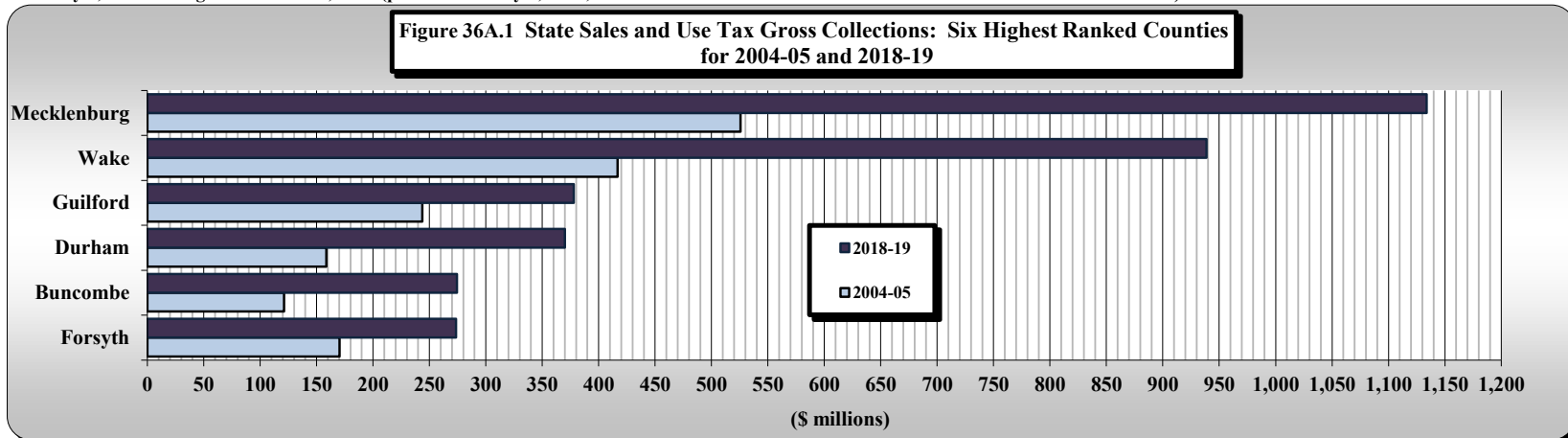


TABLE 36B. STATE SALES AND USE TAX: YEAR OVER YEAR PERCENT CHANGE IN GROSS COLLECTIONS BY COUNTY

County	06/05	07/06	08/07	09/08	10/09	11/10	12/11	13/12	14/13	15/14	16/15	17/16	18/17	19/18
Alamance.....	7.9%	11 5%	3.7%	1 9%	14.4%	20.2%	-8.0%	-1.0%	9.3%	9.9%	9.4%	5.5%	4.6%	6.5%
Alexander.....	0.6%	6.4%	-11.7%	-1.7%	50.9%	14.8%	-7.4%	-1.6%	0.4%	5.2%	8.1%	8.1%	5.9%	8.3%
Alleghany.....	14.2%	8.4%	2.0%	-14 1%	14.5%	17.7%	-15.9%	-7.9%	5.0%	6.5%	2.6%	8.8%	3.9%	9.6%
Anson.....	9.2%	2 1%	-3 9%	1.0%	26.8%	13.1%	-12.0%	-0.8%	8.5%	1.8%	10.1%	8.0%	1.3%	5.7%
Ashe.....	4.2%	15 1%	0 3%	-2 9%	25.7%	13.8%	-12.2%	-5.1%	3.0%	8.9%	12.9%	10.9%	2.8%	10.9%
Avery.....	9.2%	13 5%	0.0%	-11 1%	34.8%	12.0%	-16.2%	-0.6%	6.8%	10.1%	6.9%	9.8%	7.6%	14.0%
Beaufort.....	-0.3%	4.0%	-0.6%	-0 3%	25.5%	9.1%	-8.2%	-6.9%	-2.5%	16.1%	0.4%	3.6%	2.9%	13.9%
Bertie.....	40.6%	-27 3%	-2 9%	3 5%	92.2%	13.1%	-11.9%	6.5%	3.6%	9.7%	2.4%	4.8%	8.6%	-6.6%
Bladen.....	-2.3%	-3 5%	-12.0%	5.4%	62.8%	12.6%	-9.6%	1.5%	1.7%	1.9%	2.8%	8.9%	6.5%	-2.0%
Brunswick.....	11.3%	9 8%	-3 1%	-1.4%	24.4%	14.9%	-9.6%	4.5%	7.7%	10.2%	7.7%	11.7%	6.5%	9.8%
Buncombe.....	8.8%	11.6%	-4 5%	-5.6%	18.4%	14.8%	-10.8%	8.0%	4.4%	13.3%	9.2%	9.2%	5.9%	5.8%
Burke.....	2.8%	3.4%	0 3%	-2.7%	33.0%	14.2%	-13.4%	3.2%	6.1%	6.7%	7.6%	4.6%	4.7%	8.4%
Cabarrus.....	7.6%	8 8%	-3 8%	1.6%	32.9%	10.7%	-6.1%	4.4%	6.0%	9.7%	9.0%	8.7%	2.9%	6.4%
Caldwell.....	4.7%	6 3%	0 8%	1 8%	20.1%	10.9%	-9.0%	-4.7%	5.4%	13.3%	2.1%	-0.5%	2.6%	8.9%
Camden.....	56.7%	-3 2%	2 3%	-11 9%	70.3%	23.1%	-18.2%	-3.2%	-3.2%	-1.1%	13.7%	-7.3%	4.2%	6.0%
Carteret.....	9.6%	4 3%	-4.7%	-0 2%	20.0%	11.0%	-9.3%	-3.4%	5.8%	7.7%	6.5%	7.3%	5.6%	13.7%
Caswell.....	-4.5%	0.4%	-3.7%	1 2%	74.4%	23.7%	-1.3%	-14.0%	4.4%	10.0%	0.8%	7.0%	16.5%	0.3%
Catawba.....	5.8%	8.4%	-2 9%	-7.0%	21.3%	11.5%	-13.6%	-2.6%	3.5%	8.5%	7.9%	9.3%	2.4%	4.3%
Chatham.....	2.1%	26 1%	-0.4%	-3.4%	43.2%	15.0%	-12.8%	2.8%	7.8%	12.4%	13.3%	7.5%	4.0%	8.3%
Cherokee.....	12.9%	8.0%	-14.0%	-1 9%	5.4%	9.5%	-13.8%	-3.7%	2.2%	9.6%	7.6%	11.8%	7.1%	7.9%
Chowan.....	11.2%	8 8%	-9 1%	-7.4%	54.1%	12.3%	-12.2%	-2.0%	4.5%	1.9%	12.7%	4.8%	3.1%	8.5%
Clay.....	6.6%	-6 8%	-3 1%	-8.0%	41.0%	7.5%	-12.0%	-2.3%	12.1%	2.1%	6.0%	-2.3%	9.9%	11.6%
Cleveland.....	3.9%	4.0%	-2 1%	4 3%	8.6%	19.8%	-8.7%	-1.2%	-1.1%	14.2%	1.7%	14.4%	10.4%	1.2%
Columbus.....	2.6%	3 2%	-5 5%	3.0%	19.4%	10.4%	-13.8%	2.8%	1.6%	1.0%	4.3%	10.0%	4.5%	4.3%
Craven.....	9.7%	3 5%	-5.4%	9 2%	25.3%	5.3%	-8.4%	-4.9%	-0.3%	7.1%	7.8%	6.2%	2.4%	16.8%
Cumberland....	3.9%	7.0%	-2.4%	7 2%	38.0%	12.6%	-12.0%	-1.1%	-1.4%	5.3%	4.2%	5.0%	0.1%	6.7%
Currituck.....	10.1%	-2 5%	-1 3%	0.0%	59.6%	21.3%	-3.5%	1.9%	1.2%	3.7%	5.6%	7.5%	9.2%	4.3%
Dare.....	3.5%	2.4%	-4 2%	0 5%	3.3%	20.7%	-10.5%	-0.1%	2.0%	5.4%	5.7%	9.8%	4.5%	3.1%
Davidson.....	5.2%	6 1%	-4 9%	-1.7%	14.3%	11.8%	-9.6%	-2.4%	3.6%	14.8%	9.6%	8.0%	2.2%	11.2%
Davie.....	16.5%	13 5%	-3.6%	3 5%	21.9%	7.5%	-10.9%	14.7%	8.7%	2.5%	4.6%	9.8%	-0.9%	13.7%
Duplin.....	9.0%	0 8%	-4.0%	7 8%	32.7%	15.3%	-8.9%	4.6%	0.7%	1.9%	7.5%	10.3%	-1.4%	14.0%
Durham.....	3.9%	1.0%	-4 8%	1 5%	33.6%	11.8%	-10.3%	8.8%	11.9%	10.8%	5.9%	6.6%	4.5%	8.0%
Edgecombe.....	0.5%	8 8%	1.7%	3 1%	15.7%	16.0%	-8.7%	-10.0%	7.6%	0.7%	2.3%	7.4%	1.4%	20.4%
Forsyth.....	4.8%	3.0%	-1 8%	-6.4%	17.6%	13.7%	-11.4%	-2.5%	2.0%	8.9%	8.0%	8.9%	0.2%	6.9%
Franklin.....	19.6%	6 2%	-9 9%	-8.0%	10.2%	10.5%	-7.3%	1.6%	5.5%	11.4%	10.5%	10.3%	5.8%	8.2%
Gaston.....	-0.5%	10.0%	-3 5%	-1 3%	23.1%	11.8%	-7.6%	-4.2%	3.2%	9.8%	8.2%	8.3%	3.5%	12.4%
Gates.....	0.7%	-6 5%	4.7%	5 9%	74.5%	10.2%	-10.0%	7.4%	6.6%	6.9%	6.5%	9.8%	2.9%	6.0%
Graham.....	14.7%	11.0%	-2 5%	-8.0%	31.5%	12.0%	-5.4%	5.6%	-2.4%	1.2%	10.2%	21.2%	-0.7%	5.6%
Granville.....	8.5%	-1 2%	-8 2%	5 3%	36.0%	9.1%	-11.0%	1.7%	5.2%	12.4%	4.4%	10.5%	-0.3%	7.2%
Greene.....	1.6%	10 3%	-7 5%	-2 2%	50.5%	14.8%	-4.6%	-8.1%	4.8%	7.8%	6.6%	-1.4%	5.6%	9.8%
Guilford.....	1.9%	5.6%	-1 1%	-4.6%	8.5%	14.9%	-11.1%	-1.9%	4.0%	9.9%	4.0%	9.7%	1.0%	6.8%
Halifax.....	1.5%	6 2%	-7 9%	5 9%	28.0%	9.4%	-7.2%	-1.2%	3.5%	6.7%	2.0%	7.2%	4.6%	12.2%
Harnett.....	5.7%	7.7%	-5 8%	0 8%	30.3%	13.0%	-11.4%	2.2%	5.1%	15.7%	11.0%	10.0%	5.2%	6.6%
Haywood.....	10.6%	8.6%	-0 8%	-7.7%	26.9%	8.7%	-11.9%	2.2%	1.0%	11.2%	5.7%	6.0%	2.9%	6.7%
Henderson.....	1.3%	7.4%	-4 1%	-4.6%	19.1%	11.0%	-13.9%	7.8%	2.5%	9.2%	11.0%	9.5%	5.0%	6.3%
Hertford.....	0.6%	-5 1%	-14 9%	6 5%	19.8%	21.3%	-6.5%	-2.9%	3.3%	2.8%	1.1%	3.8%	3.3%	3.2%
Hoke.....	14.3%	-9 2%	-5 9%	3.6%	91.7%	31.9%	-14.5%	16.2%	-1.1%	3.8%	5.0%	7.4%	12.9%	1.7%
Hyde.....	4.1%	6.0%	10 3%	-9.0%	30.7%	16.9%	-12.3%	-6.6%	7.2%	3.0%	5.6%	2.9%	-0.4%	8.8%
Iredell.....	11.8%	7 1%	-4 1%	-6 8%	16.6%	13.3%	-5.1%	-4.4%	5.4%	11.1%	5.8%	8.8%	2.6%	8.3%
Jackson.....	5.7%	20 3%	-4.0%	-4 3%	25.2%	8.0%	-10.8%	-1.0%	8.0%	12.7%	3.1%	13.9%	6.8%	10.4%

TABLE 36B. -Continued

County	06/05	07/06	08/07	09/08	10/09	11/10	12/11	13/12	14/13	15/14	16/15	17/16	18/17	19/18
Johnston.....	6.7%	6.7%	-5.7%	-3.0%	31.4%	11.5%	-10.7%	1.8%	4.3%	9.3%	6.6%	12.3%	5.6%	12.6%
Jones.....	-2.1%	-1.4%	-6.0%	-0.2%	50.2%	6.1%	-4.9%	-14.1%	2.9%	-2.3%	3.1%	36.9%	14.2%	18.9%
Lee.....	4.7%	2.6%	-2.3%	-3.7%	19.5%	20.3%	-8.3%	-2.5%	-0.4%	5.9%	10.3%	10.2%	2.8%	6.5%
Lenoir.....	6.1%	-1.1%	-4.0%	-1.9%	21.6%	8.2%	-10.4%	-5.0%	1.3%	-0.2%	5.0%	6.7%	4.0%	7.6%
Lincoln.....	8.8%	10.4%	-2.5%	-1.5%	23.3%	9.2%	-11.2%	-0.4%	8.7%	12.3%	8.4%	16.9%	5.0%	17.0%
Macon.....	6.2%	7.4%	-4.9%	-8.2%	13.4%	9.2%	-12.2%	2.3%	2.8%	7.0%	6.1%	12.9%	4.5%	6.2%
Madison.....	19.0%	9.3%	-1.5%	2.0%	52.9%	10.4%	-10.5%	2.6%	1.9%	6.3%	12.1%	9.4%	5.3%	8.8%
Martin.....	6.0%	7.7%	8.9%	12.0%	28.2%	8.9%	-7.4%	-7.3%	0.0%	2.8%	0.5%	4.9%	1.7%	4.6%
McDowell.....	6.9%	9.0%	-0.2%	0.6%	24.3%	10.6%	-4.5%	-5.4%	7.5%	5.1%	4.0%	9.6%	0.7%	12.7%
Mecklenburg...	12.2%	4.7%	-1.9%	-9.1%	28.6%	11.5%	-8.6%	3.0%	5.3%	11.3%	7.4%	8.3%	4.3%	7.2%
Mitchell.....	-1.5%	10.1%	-7.8%	3.4%	19.2%	13.2%	-10.1%	-7.8%	3.7%	0.3%	2.0%	7.1%	4.6%	1.9%
Montgomery....	-6.5%	1.4%	-12.1%	-2.1%	39.7%	6.3%	-11.4%	5.3%	2.7%	9.7%	7.8%	4.0%	13.6%	12.6%
Moore.....	8.6%	7.6%	-5.2%	-4.2%	37.9%	13.9%	-12.5%	0.8%	5.3%	7.3%	5.8%	9.6%	1.5%	8.5%
Nash.....	7.1%	4.3%	-4.2%	-3.8%	28.1%	8.0%	-12.2%	-5.0%	0.4%	5.2%	7.2%	6.0%	4.1%	4.3%
New Hanover...	11.2%	4.4%	-7.0%	-6.9%	22.1%	18.5%	-6.4%	1.1%	3.9%	11.0%	7.4%	8.8%	2.2%	13.3%
Northampton...	24.5%	-4.0%	0.1%	-4.4%	96.7%	14.9%	-11.1%	19.0%	-7.4%	5.0%	19.5%	-1.2%	22.2%	6.6%
Onslow.....	5.2%	7.2%	-2.9%	9.2%	40.1%	17.5%	-6.6%	1.3%	-1.5%	1.6%	0.5%	5.0%	3.1%	16.5%
Orange.....	7.6%	2.3%	-0.5%	-1.2%	27.9%	12.0%	-12.4%	8.9%	20.8%	3.9%	6.1%	10.0%	2.4%	8.9%
Pamlico.....	19.1%	-4.9%	17.1%	6.7%	14.4%	22.7%	-19.1%	-1.9%	6.6%	9.5%	6.2%	8.7%	4.2%	12.6%
Pasquotank.....	9.2%	4.3%	-6.8%	-1.2%	19.2%	9.7%	-9.6%	8.9%	-12.7%	6.1%	11.8%	5.4%	-0.3%	10.7%
Pender.....	25.8%	6.8%	-4.7%	-7.2%	32.6%	19.9%	-7.8%	0.4%	6.3%	14.7%	12.3%	12.8%	7.1%	13.5%
Perquimans....	13.4%	21.7%	2.3%	-18.3%	36.7%	9.0%	-13.4%	8.5%	7.8%	5.7%	13.7%	13.1%	-13.6%	8.3%
Person.....	2.2%	8.8%	0.9%	-2.0%	14.5%	10.2%	-7.8%	-5.6%	5.9%	4.6%	4.9%	5.4%	7.1%	7.7%
Pitt.....	0.6%	6.5%	-1.2%	-3.1%	41.8%	15.2%	-12.8%	-0.3%	0.3%	9.2%	6.1%	8.6%	1.2%	4.3%
Polk.....	7.4%	4.1%	5.0%	-11.3%	46.6%	8.7%	-10.8%	-0.8%	14.6%	18.9%	7.1%	9.0%	10.1%	23.2%
Randolph.....	2.6%	7.9%	-3.5%	3.1%	23.8%	19.2%	-13.1%	-2.1%	1.9%	6.3%	11.6%	9.9%	1.6%	6.2%
Richmond.....	-2.8%	-0.8%	-1.3%	5.8%	32.9%	10.2%	-8.3%	-8.2%	-2.7%	16.0%	6.9%	6.7%	0.6%	5.2%
Robeson.....	4.7%	9.8%	-7.3%	7.0%	28.0%	12.9%	-9.9%	-0.9%	1.5%	8.1%	8.1%	5.8%	-0.5%	9.1%
Rockingham....	9.1%	9.0%	-5.0%	6.3%	29.9%	13.2%	-10.7%	-6.8%	1.4%	7.2%	3.7%	7.4%	-0.2%	11.5%
Rowan.....	1.2%	4.0%	-2.3%	-1.1%	33.7%	22.0%	-10.7%	-5.3%	6.7%	9.5%	6.3%	9.8%	1.2%	12.8%
Rutherford.....	5.6%	5.7%	-6.2%	2.9%	44.9%	8.5%	-1.9%	-16.5%	0.3%	1.7%	13.2%	17.1%	-6.1%	15.1%
Sampson.....	5.3%	0.3%	-9.6%	-3.1%	45.2%	13.7%	-10.0%	-3.7%	3.3%	8.9%	10.0%	4.5%	-2.0%	7.3%
Scotland.....	1.7%	1.6%	-5.2%	3.7%	21.4%	3.2%	-14.1%	-5.2%	3.8%	5.1%	6.0%	10.8%	8.0%	1.0%
Stanly.....	3.5%	6.4%	-3.7%	-0.2%	10.9%	10.7%	-13.4%	2.1%	-1.4%	6.5%	10.3%	9.1%	3.8%	10.5%
Stokes.....	5.5%	6.6%	-22.8%	4.4%	37.2%	13.4%	-12.5%	3.2%	2.6%	4.9%	16.5%	10.2%	9.4%	4.7%
Surry.....	7.5%	5.7%	-7.8%	3.8%	30.7%	10.8%	-14.8%	0.6%	2.1%	5.6%	6.2%	7.1%	0.1%	6.5%
Swain.....	14.3%	13.3%	3.9%	3.2%	45.5%	5.3%	-12.2%	-4.7%	3.9%	12.0%	17.3%	11.3%	4.3%	0.5%
Transylvania...	11.2%	13.5%	-3.8%	-8.7%	10.8%	10.8%	-14.5%	5.7%	1.5%	8.0%	8.9%	10.2%	4.4%	9.6%
Tyrrell.....	15.6%	2.2%	-2.9%	-3.0%	62.9%	-0.5%	7.2%	0.2%	4.7%	-2.9%	14.5%	0.3%	19.5%	-8.7%
Union.....	15.9%	11.2%	-3.4%	0.1%	11.4%	12.9%	-10.1%	8.2%	10.6%	10.2%	11.7%	12.2%	2.4%	6.0%
Vance.....	2.7%	10.2%	-12.2%	1.9%	40.7%	2.5%	-11.1%	-4.6%	4.4%	4.7%	8.8%	4.3%	-2.2%	5.2%
Wake.....	9.3%	8.5%	-2.1%	-5.2%	15.5%	11.1%	-10.5%	3.3%	5.6%	10.1%	7.8%	11.5%	14.4%	7.8%
Warren.....	15.0%	9.0%	8.8%	-3.5%	32.5%	17.6%	-5.1%	-3.1%	-1.0%	1.5%	7.3%	5.8%	4.9%	6.6%
Washington....	0.8%	0.2%	1.2%	11.7%	44.3%	17.1%	-13.7%	-5.0%	4.0%	0.6%	0.9%	67.2%	-15.6%	-16.1%
Watauga.....	7.4%	6.2%	-2.3%	-5.4%	17.9%	10.4%	-13.1%	-1.4%	7.9%	6.1%	6.7%	9.9%	2.6%	6.0%
Wayne.....	6.4%	4.3%	-5.8%	3.4%	8.6%	13.6%	-4.8%	-5.9%	0.1%	7.5%	4.7%	6.3%	0.4%	8.5%
Wilkes.....	-0.6%	3.8%	-4.4%	-6.0%	31.7%	12.9%	-6.5%	-2.5%	7.0%	0.4%	3.3%	13.0%	6.0%	13.4%
Wilson.....	8.3%	16.4%	1.9%	-6.1%	27.5%	6.6%	-12.2%	1.6%	-0.4%	4.6%	9.6%	11.2%	-2.5%	6.4%
Yadkin.....	5.7%	15.1%	-0.1%	2.9%	23.4%	4.0%	-15.8%	1.1%	3.9%	8.8%	6.5%	8.8%	-0.7%	6.0%
Yancey.....	29.2%	10.3%	8.2%	-14.5%	0.7%	14.6%	-13.5%	0.1%	-2.3%	5.5%	4.1%	10.4%	3.9%	15.6%
Unallocated....	18.1%	-23.0%	19.0%	-21.3%	-27.2%	-10.0%	-16.1%	-6.9%	9.1%	6.7%	-0.8%	3.9%	0.9%	4.1%
Statewide totals	9.1%	0.9%	0.1%	-6.2%	16.4%	10.8%	-10.4%	0.5%	4.8%	9.1%	6.6%	8.6%	4.3%	7.8%
Utility services..	14.1%	12.1%	7.1%	5.0%	5.8%	-1.9%	-9.9%	1.2%	-0.2%	52.8%	-0.5%	-1.2%	0.5%	1.3%
8% hwy use tax	13.5%	-1.1%	7.6%	-10.0%	-8.1%	21.4%	3.6%	4.0%	7.7%	6.4%	11.1%	4.6%	2.7%	7.6%
Totals.....	9.8%	2.4%	1.2%	-4.4%	14.3%	8.8%	-10.2%	0.6%	4.0%	15.4%	5.2%	6.7%	3.7%	6.7%

TABLE 37A. STATE SALES AND USE TAX: RETAIL TAXABLE SALES† BY COUNTY
[§ 105 ARTICLE 5.]

†[This series reports retail taxable sales instead of gross retail sales (taxable and nontaxable sales) reported in the *Statistical Abstract* 2004 through 2006 editions. In fiscal year 2005-2006, the Streamlined Sales Tax Agreement required a change in information reporting requirements such that not all taxpayers report gross retail sales. Retail taxable sales are computed amounts derived from the tax remittance portion of revenue collections; beginning with fiscal year 2009-2010, the county revenue collection amounts are calculations of State taxes, as allocated to counties by gross collections of local taxes subject to the general State sales and use tax rate.]

County	2004-2005 [S]	2005-2006 [S]	2006-2007 [S]	2007-2008 [S]	2008-2009 [S]	2009-2010 [S]	2010-2011 [S]	2011-2012 [S]	2012-2013 [S]	2013-2014 [S]	2014-2015 [S]	2015-2016 [S]	2016-2017 [S]	2017-2018 [S]	2018-2019 [S]
Alamance.....	1,136,328,338	1,221,228,232	1,371,732,692	1,460,915,191	1,431,415,494	1,364,993,245	1,513,529,921	1,651,538,169	1,664,282,111	1,820,004,443	1,999,751,134	2,184,664,518	2,304,426,840	2,411,562,120	2,570,825,171
Alexander.....	112,345,641	113,359,558	120,900,919	109,685,529	103,765,887	129,010,547	137,708,236	151,308,794	151,905,603	151,798,298	160,165,310	173,035,706	186,985,995	197,917,212	214,699,676
Alleghany.....	55,663,907	63,306,657	69,402,351	72,774,229	60,510,135	57,945,285	62,358,969	61,905,458	58,282,301	61,431,825	65,233,499	66,831,743	72,800,107	75,461,402	83,087,509
Anson.....	94,102,253	101,219,840	99,859,146	97,694,916	95,373,473	100,467,909	105,215,203	109,715,760	111,277,912	120,617,502	122,667,744	134,996,521	146,050,267	147,933,728	156,403,773
Ashe.....	139,062,806	144,083,775	169,008,430	174,508,475	163,812,846	171,210,126	179,253,238	186,616,709	180,561,624	185,386,598	202,026,455	228,411,083	253,694,440	260,627,873	288,978,760
Avery.....	137,068,082	149,738,290	174,488,124	179,331,785	154,840,320	175,429,674	178,465,907	176,832,450	179,786,863	191,625,082	211,346,510	226,280,202	248,176,546	267,321,787	303,697,684
Beaufort.....	409,329,441	396,446,176	348,375,928	369,122,801	352,590,504	367,511,894	370,216,394	403,097,199	382,584,652	374,004,970	432,679,562	433,465,897	450,815,614	464,677,522	526,084,074
Bertie.....	40,378,851	51,480,904	37,340,887	36,533,313	36,536,032	58,334,501	61,433,073	64,021,627	69,449,385	72,189,706	79,123,112	80,972,618	84,817,604	92,134,499	86,238,709
Bladen.....	189,075,957	172,713,659	129,292,417	115,832,832	117,526,070	158,926,263	164,781,914	176,785,791	183,032,657	186,244,994	188,830,951	194,520,492	211,659,244	225,706,271	220,771,805
Brunswick.....	785,429,586	860,893,602	950,971,544	948,556,453	906,375,513	953,091,346	991,119,126	1,057,757,262	1,133,037,050	1,220,992,492	1,344,734,361	1,448,484,197	1,616,848,003	1,723,354,976	1,891,655,490
Buncombe.....	2,726,861,150	2,966,135,312	3,336,213,094	3,283,356,807	2,995,665,910	2,954,277,382	3,125,296,879	3,308,421,583	3,632,106,651	3,789,896,675	4,305,329,030	4,705,944,445	5,134,269,461	5,437,492,143	5,754,439,712
Burke.....	415,741,224	426,335,792	440,709,350	452,819,814	426,163,516	469,839,746	495,244,199	508,365,527	534,678,370	566,818,879	605,075,032	650,624,008	682,252,497	713,620,315	773,965,799
Cabarrus.....	1,559,740,296	1,703,326,212	1,882,429,350	1,860,287,556	1,823,993,530	2,007,249,054	2,062,851,155	2,301,711,988	2,446,413,119	2,594,482,141	2,844,707,240	3,099,317,306	3,368,351,201	3,469,472,314	3,690,408,636
Caldwell.....	391,254,488	403,088,139	430,606,255	445,692,952	438,405,042	437,609,845	447,996,421	483,933,455	469,168,229	494,164,800	560,528,987	571,758,036	569,037,210	582,851,945	635,352,678
Camden.....	24,018,136	36,950,934	37,055,727	39,116,907	33,328,256	46,360,498	51,509,036	50,730,114	49,972,023	48,367,738	47,730,141	53,588,026	50,174,851	52,305,070	55,589,071
Carteret.....	721,829,657	795,428,515	861,840,613	828,361,303	798,250,755	810,347,610	810,592,085	867,503,174	857,547,296	910,571,306	979,777,817	1,042,560,897	1,117,905,171	1,181,111,930	1,341,175,848
Caswell.....	33,746,266	31,552,919	31,160,921	30,535,395	29,818,221	43,047,487	49,632,178	58,157,431	50,936,103	53,230,314	58,477,722	58,971,286	62,996,267	73,422,181	73,658,149
Catawba.....	1,618,268,373	1,736,263,594	1,850,868,445	1,839,418,898	1,654,738,905	1,660,259,697	1,717,114,313	1,762,264,001	1,752,062,177	1,809,994,214	1,959,758,086	2,118,665,330	2,314,253,379	2,369,166,774	2,471,054,937
Chatham.....	242,288,764	242,699,770	301,018,001	307,741,498	287,773,659	341,656,165	363,077,777	375,860,796	393,381,994	423,568,903	477,004,188	539,459,689	580,962,690	602,849,146	653,377,632
Cherokee.....	236,813,971	268,686,627	291,424,320	256,882,098	244,123,605	214,472,262	215,083,977	218,913,114	215,389,901	219,164,375	241,290,850	260,681,114	291,146,684	311,696,768	336,589,558
Chowan.....	74,041,353	79,325,644	83,169,546	78,265,718	70,724,228	90,019,652	94,155,344	98,658,950	97,456,191	101,836,399	103,731,300	116,863,237	122,459,581	126,339,293	136,835,576
Clay.....	52,638,202	57,760,842	55,333,629	54,506,721	49,372,543	57,892,738	56,036,046	58,054,621	57,443,201	63,639,110	66,205,765	70,199,429	68,365,381	75,357,695	84,192,328
Cleveland.....	619,246,577	634,066,400	645,727,594	646,936,707	650,672,398	586,748,928	649,266,537	703,081,677	707,780,764	699,191,084	800,283,378	814,306,290	930,811,587	1,028,860,284	1,040,811,069
Columbus.....	310,985,381	311,958,976	318,165,603	306,652,751	306,095,881	304,077,117	308,320,732	315,389,239	331,528,369	336,324,415	338,976,004	354,048,645	390,362,600	407,724,044	424,010,695
Craven.....	684,286,712	755,395,398	792,671,587	768,577,137	807,830,025	840,507,069	816,041,254	887,252,910	859,023,029	856,485,916	915,307,613	988,762,387	1,051,046,107	1,075,867,804	1,256,197,444
Cumberland.....	2,382,813,850	2,504,743,152	2,746,626,602	2,751,850,877	2,844,376,173	3,240,731,656	3,375,817,327	3,531,570,536	3,558,501,388	3,509,005,624	3,693,046,187	3,848,839,911	4,040,268,838	4,049,332,515	4,318,734,008
Currituck.....	288,179,843	228,954,596	226,911,313	231,268,668	226,417,237	318,747,965	332,514,827	376,757,269	394,657,890	400,774,559	415,039,119	438,318,788	472,169,716	513,263,275	538,209,929
Dare.....	1,100,188,571	1,145,151,538	1,192,336,774	1,187,337,919	1,170,561,923	1,052,642,348	1,099,298,494	1,159,528,701	1,190,941,000	1,214,957,587	1,278,542,243	1,352,076,063	1,483,764,517	1,551,369,779	1,599,187,555
Davidson.....	848,086,470	885,217,922	927,742,446	904,633,216	856,982,637	812,388,439	839,389,131	898,086,758	893,655,499	925,274,901	1,063,562,711	1,164,256,536	1,256,590,018	1,286,150,383	1,430,652,231
Davie.....	157,934,400	182,678,828	209,337,216	206,838,656	206,971,057	210,322,952	207,532,431	219,485,417	256,859,516	279,407,165	286,208,698	298,742,597	327,317,625	324,717,302	369,852,435
Duplin.....	238,475,473	255,440,754	240,828,153	235,488,371	245,613,104	267,312,696	285,930,599	309,621,179	329,440,506	331,064,806	336,793,469	362,030,577	399,527,014	392,792,226	448,211,385
Durham.....	3,522,774,760	3,707,313,563	3,796,970,577	3,703,207,039	3,630,249,377	4,022,517,616	4,163,245,973	4,434,078,534	4,902,628,024	5,501,325,031	6,097,770,417	6,458,506,000	6,884,030,147	7,195,550,251	7,771,143,935
Edgecombe.....	260,079,685	258,816,676	280,633,447	289,770,386	290,315,007	278,474,186	298,854,174	322,439,533	295,862,936	318,329,147	318,878,196	327,274,028	352,056,945	356,430,264	430,107,666
Forsyth.....	3,875,626,628	4,054,063,810	4,204,006,597	4,232,988,891	3,848,268,051	3,726,843,936	3,920,362,498	4,119,672,960	4,087,882,705	4,185,903,565	4,550,173,369	4,915,860,777	5,355,374,589	5,368,482,871	5,740,825,793
Franklin.....	246,610,995	292,908,507	313,513,495	289,280,601	258,538,015	235,419,539	240,853,230	265,002,487	274,328,495	289,029,080	322,197,615	356,048,044	393,797,356	414,668,640	449,000,971
Gaston.....	1,368,331,778	1,364,581,828	1,489,186,428	1,471,940,645	1,403,855,458	1,429,391,421	1,481,728,743	1,623,797,583	1,586,516,806	1,633,818,989	1,795,763,072	1,940,105,647	2,102,944,605	2,179,421,047	2,447,754,395
Gates.....	17,216,084	16,834,908	14,186,882	15,044,544	15,440,984	22,454,230	22,906,918	24,437,298	26,773,298	28,572,612	30,456,711	32,437,062	35,548,498	36,713,367	38,973,584
Graham.....	33,356,479	38,366,542	42,691,401	42,960,478	38,422,626	42,693,185	43,500,477	48,573,970	52,080,215	50,971,378	51,869,562	57,091,677	68,550,545	68,706,966	72,648,966
Granville.....	201,855,848	219,515,432	216,125,048	202,409,479	205,760,716	233,606,171	234,782,070	247,796,008	256,717,964	270,499,775	304,135,195	317,539,506	351,781,612	350,166,276	375,155,602
Greene.....	38,975,047	39,722,010	42,797,432	40,322,270	38,123,937	47,552,272	50,440,874	57,307,232	53,470,289	56,173,473	60,407,472	64,516,633	63,625,609	67,274,067	73,841,663
Guilford.....	5,566,847,264	5,669,770,204	5,990,461,537	6,078,010,779	5,590,367,752	5,033,481,813	5,360,355,128	5,639,379,892	5,645,035,166	5,871,111,690	6,449,699,410	6,706,236,444	7,352,422,087	7,433,151,224	7,936,833,387
Halifax.....	342,111,785	341,271,436	343,624,112	333,695,023	342,669,578	363,512,589	368,108,214	405,991,287	406,222,818	421,553,844	449,581,469	458,191,165	492,473,309	515,454,494	577,953,136
Harnett.....	456,689,851	485,805,882	547,360,897	503,286,228	489,167,287	515,689,932	536,764,468	564,710,410	589,696,285	615,980,667	706,003,585	784,421,211	863,165,481	907,299,023	967,017,777
Haywood.....	443,396,832	485,930,182	538,500,941	549,879,484	489,719,216	519,812,261	518,290,311	540,735,522	560,682,305	565,672,009	631,113,234	668,797,028	707,655,991	728,626,526	777,989,997
Henderson.....	779,669,736	796,570,464	918,711,089	844,955,661	778,897,590	774,661,627	788,189,300	805,743,548	881,868,200	903,517,325	990,635,822	1,100,557,143	1,203,505,595	1,262,475,253	1,341,617,974
Hertford.....	188,624,217	190,179,548	175,753,267	153,955,373	157,700,619	156,627,704	175,887,675	194,621,923	192,873,792	199,232,031					

TABLE 37A. -Continued

County	2004-2005 [S]	2005-2006 [S]	2006-2007 [S]	2007-2008 [S]	2008-2009 [S]	2009-2010 [S]	2010-2011 [S]	2011-2012 [S]	2012-2013 [S]	2013-2014 [S]	2014-2015 [S]	2015-2016 [S]	2016-2017 [S]	2017-2018 [S]	2018-2019 [S]
Johnston.....	1,026,163,000	1,051,015,148	1,135,891,639	1,101,195,577	1,037,738,950	1,123,806,656	1,158,171,151	1,226,528,835	1,269,711,827	1,326,698,697	1,449,796,135	1,543,412,374	1,736,363,838	1,833,795,388	2,064,034,841
Jones.....	26,916,007	25,612,158	25,238,538	24,243,541	23,484,183	29,531,352	28,868,381	32,619,483	28,604,677	29,298,263	28,584,800	29,520,289	40,634,238	46,230,849	55,053,733
Lee.....	535,581,727	549,045,067	560,699,200	555,700,527	512,834,752	510,600,556	568,921,206	615,902,897	612,030,784	608,279,438	640,911,774	707,003,905	782,203,825	798,513,227	854,594,881
Lenoir.....	490,309,133	543,042,028	491,160,300	484,845,748	457,801,972	462,332,491	462,001,599	493,184,939	475,880,806	482,444,693	480,986,201	504,752,172	538,835,363	560,289,966	602,888,673
Lincoln.....	402,639,056	425,978,421	466,573,073	466,138,732	439,194,737	446,132,046	451,111,944	474,170,558	481,712,707	523,188,136	586,401,157	634,594,224	741,649,718	779,503,604	911,636,932
Macon.....	361,048,975	391,014,756	425,799,972	417,454,350	370,448,466	352,257,278	351,005,709	364,317,096	380,588,020	390,719,316	418,717,220	445,185,068	501,545,459	525,206,469	556,469,301
Madison.....	41,681,169	48,831,300	54,728,489	55,014,784	54,482,636	70,008,035	70,914,100	75,032,396	77,980,332	79,149,580	85,131,990	95,782,217	104,568,385	109,967,523	119,926,482
Martin.....	122,816,570	128,396,051	135,922,732	151,868,561	163,910,298	174,104,890	176,101,795	193,541,044	182,854,461	182,880,843	188,432,086	189,186,131	198,357,650	201,774,085	211,075,771
McDowell.....	202,887,959	216,592,725	237,168,391	243,209,446	236,529,412	244,051,224	248,385,595	281,250,189	271,353,329	291,446,832	306,649,350	318,946,993	349,263,767	352,113,072	396,142,608
Mecklenburg.....	11,883,552,607	13,357,308,426	14,078,512,749	14,178,740,492	12,476,582,833	13,259,834,567	13,689,815,041	14,853,835,526	15,561,579,637	16,427,509,693	18,298,730,968	19,643,687,312	21,272,409,316	22,200,119,100	23,803,537,694
Mitchell.....	114,559,650	112,062,985	125,253,729	118,461,903	118,565,190	117,617,266	122,216,781	130,085,562	122,249,020	126,840,182	127,524,695	130,054,551	139,237,049	145,537,601	148,399,209
Montgomery.....	142,974,706	130,805,864	125,733,950	112,835,132	105,085,544	120,849,694	118,701,312	124,455,334	133,776,188	137,447,501	150,120,109	162,476,299	169,206,245	191,642,419	216,018,449
Moore.....	691,730,175	749,383,341	830,853,109	804,634,136	743,499,477	849,424,339	893,991,000	928,085,654	955,312,120	1,003,519,187	1,072,932,381	1,136,776,167	1,244,569,827	1,262,871,997	1,372,018,990
Nash.....	825,768,596	881,827,186	905,246,300	881,919,599	817,540,894	869,004,703	868,253,556	906,710,215	875,986,229	879,082,613	921,377,480	987,814,638	1,048,439,290	1,090,398,938	1,137,882,993
New Hanover.....	2,628,372,138	2,853,598,823	2,948,192,206	2,850,749,201	2,572,742,760	2,619,260,826	2,849,562,321	3,159,001,174	3,254,485,249	3,384,865,474	3,757,376,202	4,033,313,586	4,391,502,592	4,484,999,670	5,078,560,059
Northampton.....	36,288,229	44,930,501	39,849,043	40,087,673	36,355,302	58,849,064	62,466,903	66,153,690	78,928,248	73,266,617	76,568,553	92,012,357	90,925,312	111,105,392	118,396,960
Onslow.....	1,060,768,138	1,127,700,627	1,237,477,858	1,234,626,495	1,298,671,543	1,513,485,900	1,639,522,858	1,817,064,412	1,875,368,357	1,848,663,953	1,876,170,696	1,884,607,709	1,981,915,248	2,043,208,023	2,378,779,026
Orange.....	843,358,966	907,564,371	948,302,963	971,591,672	926,654,246	987,769,036	1,017,355,198	1,058,416,058	1,175,757,132	1,422,221,938	1,476,943,491	1,567,807,425	1,726,191,488	1,765,771,319	1,923,461,091
Pamlico.....	46,232,045	53,482,827	51,316,918	61,552,850	63,136,239	60,098,820	67,630,142	65,378,484	65,323,398	69,613,016	76,249,732	80,432,280	87,845,138	91,470,804	102,648,538
Pasquotank.....	342,428,567	378,214,943	400,255,668	385,822,798	366,059,597	362,760,685	366,958,373	391,643,663	430,289,252	381,438,721	403,989,681	452,153,218	477,153,630	474,566,687	526,137,151
Pender.....	182,083,393	227,022,142	244,815,739	241,845,086	217,794,180	243,046,719	263,642,919	286,409,398	294,332,860	313,074,552	359,173,557	403,279,198	455,211,821	487,561,027	552,770,300
Perquimans.....	31,608,643	36,179,470	43,974,481	45,728,042	36,055,807	41,252,194	41,614,880	42,395,352	46,836,157	50,792,415	53,510,342	60,797,932	68,696,366	59,453,287	64,548,521
Person.....	240,877,235	242,209,229	256,113,937	263,994,529	249,868,842	237,649,499	241,928,067	264,587,934	255,022,405	269,547,787	282,345,552	295,455,471	312,556,982	334,128,586	360,230,181
Pitt.....	1,409,873,364	1,408,644,123	1,478,571,030	1,496,873,481	1,399,853,185	1,646,586,461	1,763,283,579	1,817,942,598	1,846,032,936	1,851,120,121	2,021,702,242	2,146,289,368	2,330,715,251	2,355,644,120	2,457,257,762
Polk.....	60,699,563	67,547,190	69,609,526	73,837,960	64,258,284	78,536,847	78,322,874	82,759,130	83,701,243	95,839,869	113,499,877	122,013,129	133,161,040	147,177,296	180,593,496
Randolph.....	692,123,117	703,700,516	750,691,583	740,271,133	738,027,142	760,370,545	837,190,250	862,773,395	859,980,550	876,631,590	932,298,537	1,039,470,412	1,141,530,605	1,159,789,824	1,233,418,037
Richmond.....	261,190,446	253,927,492	252,916,203	254,838,005	259,981,351	286,548,286	291,367,239	317,536,062	295,340,084	288,416,189	334,218,053	357,250,304	381,701,118	384,016,279	404,209,069
Robeson.....	639,597,089	663,351,320	720,297,140	685,427,894	706,875,459	751,805,952	783,055,223	835,941,100	842,155,118	857,451,639	925,722,261	997,980,361	1,056,278,780	1,051,786,751	1,148,594,356
Rockingham.....	419,102,331	451,117,768	488,795,146	475,692,199	490,435,682	525,837,123	550,150,383	581,701,778	553,367,632	560,719,790	599,889,640	623,152,389	668,866,594	667,505,894	744,857,140
Rowan.....	749,358,278	743,233,646	769,912,511	776,412,362	739,262,679	820,836,291	920,565,043	975,239,011	941,331,657	1,002,346,581	1,100,048,946	1,166,662,819	1,283,409,334	1,298,728,129	1,464,293,243
Rutherford.....	362,018,253	376,427,180	396,327,926	382,867,026	378,481,817	455,993,741	455,142,754	529,910,354	449,728,791	449,951,605	458,571,505	518,663,223	603,492,398	569,748,269	656,579,804
Sampson.....	324,030,470	337,644,734	321,390,360	296,153,112	277,599,642	333,868,899	351,460,317	374,151,086	368,012,673	380,454,970	414,253,833	455,902,149	476,161,867	465,991,677	499,540,007
Scotland.....	266,849,733	265,364,620	265,847,608	254,693,120	249,872,724	250,371,029	237,641,197	241,813,048	233,585,340	241,054,835	251,929,157	266,860,665	295,719,666	319,629,697	322,920,394
Stanly.....	440,591,357	445,341,280	483,625,795	469,252,901	450,132,309	419,411,542	424,512,833	428,662,909	440,842,258	439,232,678	467,265,254	516,303,810	562,664,942	584,446,767	646,164,449
Stokes.....	238,915,434	238,746,745	160,047,602	124,028,213	124,954,131	142,467,728	149,401,022	155,523,302	162,966,174	167,399,343	175,719,797	202,701,209	225,771,149	247,258,123	258,485,410
Surry.....	586,930,869	625,647,657	665,544,823	628,510,252	628,813,121	682,998,365	699,984,179	707,477,045	725,513,765	741,245,474	781,623,339	829,841,645	889,102,484	889,933,739	947,459,538
Swain.....	54,949,196	62,223,783	71,207,114	76,986,883	76,867,665	94,250,088	89,998,464	93,184,299	90,696,809	93,315,595	105,033,670	123,806,048	137,618,723	143,401,597	144,556,774
Sylvania.....	216,532,089	241,981,498	279,763,444	275,484,365	244,217,577	226,619,021	229,029,669	231,744,884	247,935,128	251,529,789	274,634,123	298,920,589	329,465,560	343,409,107	377,120,611
Tyrrell.....	10,343,382	12,034,601	12,222,504	12,207,911	11,431,046	15,244,920	14,157,963	17,758,634	18,128,519	18,986,901	18,432,369	21,170,151	21,231,676	25,369,782	23,086,839
Union.....	948,609,697	1,099,352,201	1,217,491,262	1,200,307,872	1,162,890,543	1,076,852,195	1,122,433,771	1,197,951,344	1,321,781,178	1,460,830,264	1,610,426,785	1,799,712,318	2,018,468,268	2,068,107,653	2,191,524,187
Vance.....	316,484,738	320,187,079	353,848,256	318,977,635	311,212,307	362,911,094	345,642,236	363,236,147	353,364,450	367,722,539	383,759,334	417,768,054	436,321,025	427,658,094	450,255,576
Wake.....	9,345,043,177	10,323,329,461	11,262,239,398	11,339,906,108	10,378,048,804	9,949,833,702	10,208,890,575	10,850,823,393	11,411,806,624	12,076,260,772	13,296,228,987	14,319,129,427	15,964,857,939	18,273,741,182	19,711,357,427
Warren.....	41,442,182	46,472,125	48,780,719	54,745,601	51,161,396	56,345,520	60,886,164	68,481,661	67,851,428	67,202,157	68,170,385	73,027,114	77,679,973	81,411,447	86,910,829
Washington.....	48,256,392	48,408,540	48,016,024	49,628,004	53,622,428	64,628,577	70,073,664	71,404,074	69,225,957	71,646,309	72,006,402	72,803,309	122,557,741	103,229,253	86,188,944
Watauga.....	573,689,355	612,938,830	665,012,583	670,742,733	613,875,789	606,519,777	611,846,387	629,686,939	633,572,655	682,189,368	725,223,019	774,529,812	850,798,900	871,741,338	924,948,419
Wayne.....	882,194,050	936,581,406	988,941,515	957,052,672	956,525,116	857,517,872	902,226,600	1,020,586,270	976,874,673	977,187,991	1,049,446,644	1,099,388,616	1,168,988,412	1,173,773,388	1,272,207,698
Wilkes.....	416,800,275	409,587,885	427,145,685	418,517,254	378,916,187	414,520,173	432,657,505	478,406,827	477,045,774	508,402,082	512,063,937				

TABLE 37A. -Continued

Data are by-product data compiled during the processing of forms and remittances filed by taxpayers required to register for, collect, and remit sales and use taxes, and are classified according to the business classification code assigned during the sales and use tax business registration process.

Amounts shown are taxable sales computed from tax remittances processed by the Department of Revenue for the July-June period of each designated fiscal year. Taxable retail sales derived from utility services are not tabulated by county and are not included.

Changes in general sales tax rate:

Effective October 16, 2001, the rate increased from 4% to 4.5%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased from 4.5% to 5.5%; effective October 1, 2009, the rate increased to 5.75%; effective July 1, 2011, the State general rate decreased from 5.75% to 4.75% as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009.

Changes in sales tax rate applicable to purchases of food for home consumption:

Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%.

Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.

Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed.

Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.]

Effective January 1, 2004, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50). Effective January 1, 2004, candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under § 105-164.13(50).] Effective October 1, 2005, all sales of candy are subject to the combined State and local tax rate (taxation of candy sold through vending machines remains unchanged).

Effective October 1, 2007, bakery thrift store sales of breads, rolls, and buns became exempt from the State sales tax.

Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.

Effective July 1, 2014, the State general rate applies to the retail sale of breads, rolls, and buns at a bakery thrift store.

Changes in State 1% and 3% rates in 2005-06 and 2015-16:

Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article).

Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article.

Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to Table 45).

Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation (items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)

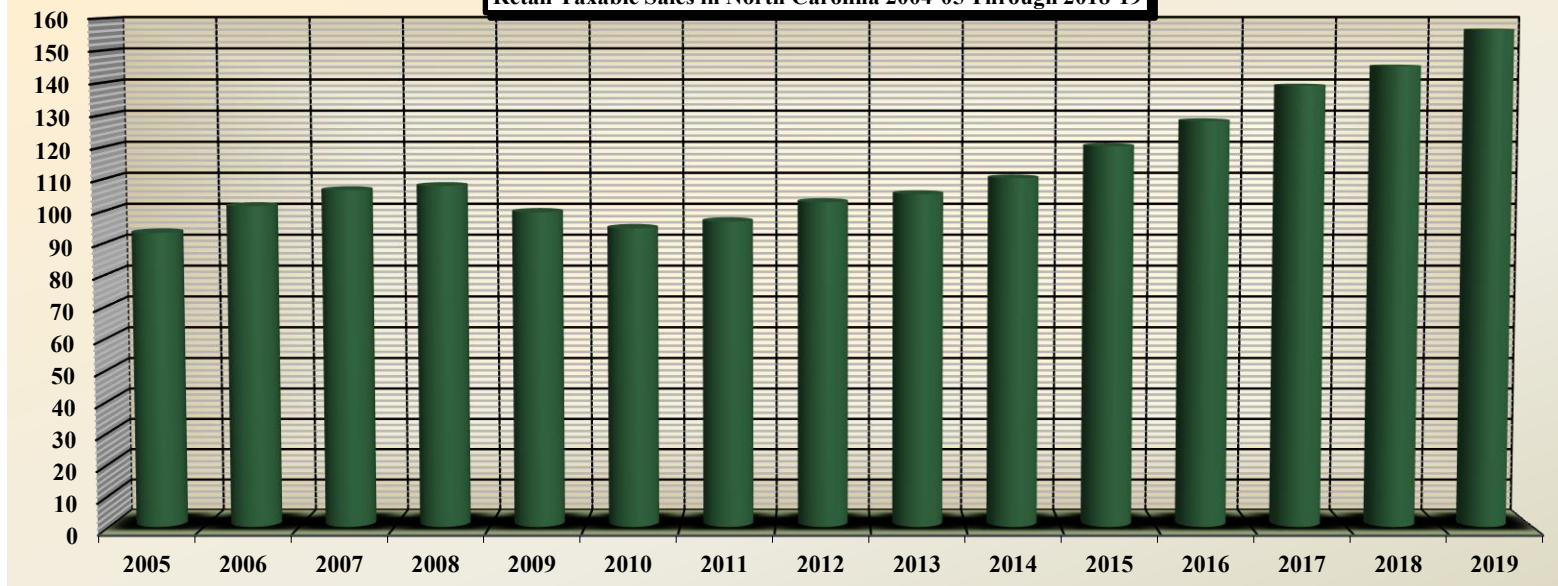
Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500).

Changes in State 2% and 2.5% rates in 2003-04 and 2013-14:

Effective January 1, 2014, the State general rate applies to the sales price (fifty percent [50%] of the sales price effective September 1, 2014) of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser (previously, manufactured homes were subject to a preferential 2% State tax rate with a \$300 maximum tax per section; modular homes were subject to a preferential 2.5% State tax rate effective January 1, 2004 through December 31, 2013 (prior to January 1, 2004, modular homes received similar tax treatment as manufactured homes).

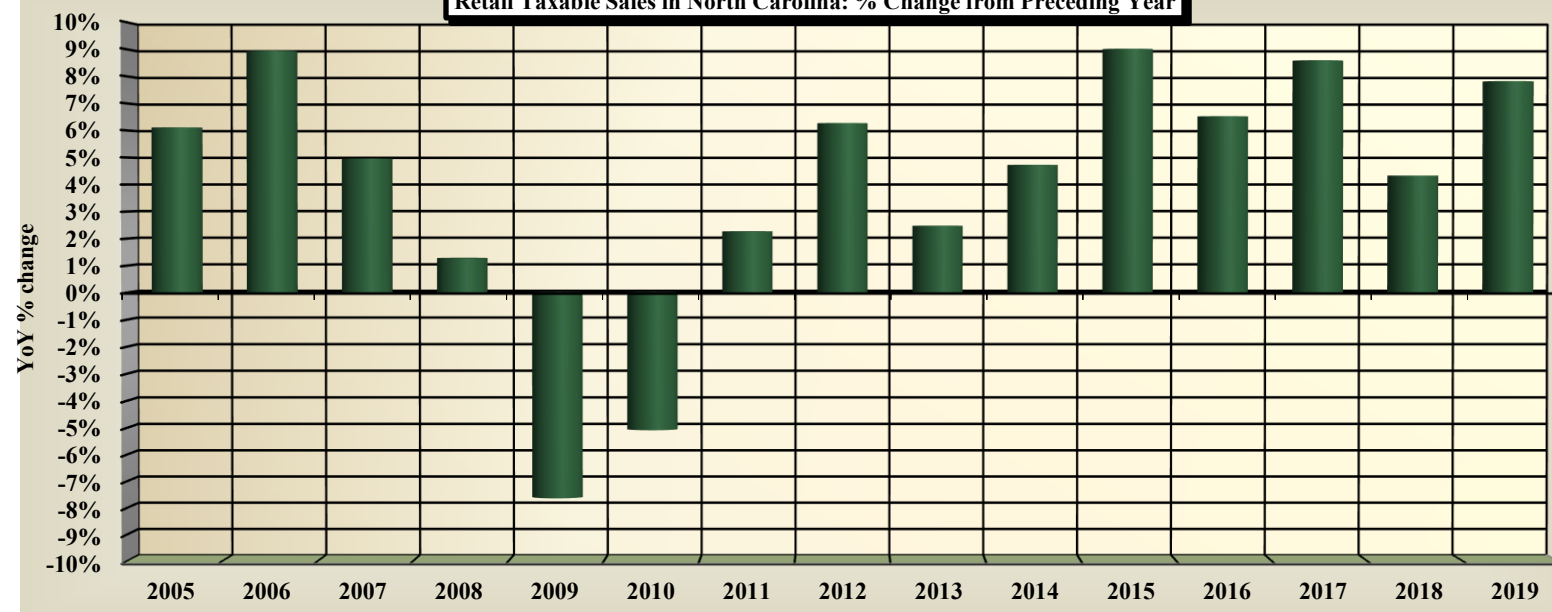
(\$ billions)

Figure 37A.1
Retail Taxable Sales in North Carolina 2004-05 Through 2018-19



Fiscal year ended

Figure 37A.2
Retail Taxable Sales in North Carolina: % Change from Preceding Year



Fiscal year ended

TABLE 37B. STATE SALES AND USE TAX: YEAR OVER YEAR PERCENT CHANGE IN RETAIL TAXABLE SALES BY COUNTY

	Year-over-year % change																			Year-over-year % change																	
County	06/05	07/06	08/07	09/08	10/09	11/10	12/11	13/12	14/13	15/14	16/15	17/16	18/17	19/18	County	06/05	07/06	08/07	09/08	10/09	11/10	12/11	13/12	14/13	15/14	16/15	17/16	18/17	19/18								
Alamance.....	7.5%	12.3%	6.5%	-2.0%	-4.6%	10.9%	9.1%	0.8%	9.4%	9.9%	9.2%	5.5%	4.6%	6.6%	Johnston.....	2.4%	8.1%	-3.1%	-5.8%	8.3%	3.1%	5.9%	3.5%	4.5%	9.3%	6.5%	12.5%	5.6%	12.6%								
Alexander.....	0.9%	6.7%	-9.3%	-5.4%	24.3%	6.7%	9.9%	0.4%	-0.1%	5.5%	8.0%	8.1%	5.8%	8.5%	Jones.....	-4.8%	-1.5%	-3.9%	-3.1%	25.7%	-2.2%	13.0%	-12.3%	2.4%	-2.4%	3.3%	37.6%	13.8%	19.1%								
Alleghany.....	13.7%	9.6%	4.9%	-16.9%	-4.2%	7.6%	-0.7%	-5.9%	5.4%	6.2%	2.4%	8.9%	3.7%	10.1%	Lee.....	2.5%	2.1%	-0.9%	-7.7%	-0.4%	11.4%	8.3%	-0.6%	-0.6%	5.4%	10.3%	10.6%	2.1%	7.0%								
Anson.....	7.6%	-1.3%	-2.2%	-2.4%	5.3%	4.7%	4.3%	1.4%	8.4%	1.7%	10.1%	8.2%	1.3%	5.7%	Lenoir.....	10.8%	-9.6%	-1.3%	-5.6%	1.0%	-0.1%	6.7%	-3.5%	1.4%	-0.3%	4.9%	6.8%	4.0%	7.6%								
Ashe.....	3.6%	17.3%	3.3%	-6.1%	4.5%	4.7%	4.1%	-3.2%	2.7%	9.0%	13.1%	11.1%	2.7%	10.9%	Lincoln.....	5.8%	9.5%	-0.1%	-5.8%	1.6%	1.1%	5.1%	1.6%	8.6%	12.1%	8.2%	16.9%	5.1%	17.0%								
Avery.....	9.2%	16.5%	2.8%	-13.7%	13.3%	1.7%	-0.9%	1.7%	6.6%	10.3%	7.1%	9.7%	7.7%	13.6%	Macon.....	8.3%	8.9%	-2.0%	-11.3%	-4.9%	-0.4%	3.8%	4.5%	2.7%	7.2%	6.3%	12.7%	4.7%	6.0%								
Beaufort.....	-3.1%	-12.1%	6.0%	-4.5%	4.2%	0.7%	8.9%	-5.1%	-2.2%	15.7%	0.2%	4.0%	3.1%	13.2%	Madison.....	17.2%	12.1%	0.5%	-1.0%	28.5%	1.3%	5.8%	3.9%	1.5%	7.6%	12.5%	9.2%	5.2%	9.1%								
Bertie.....	27.5%	-27.5%	-2.2%	0.0%	59.7%	5.3%	4.2%	8.5%	3.9%	9.6%	2.3%	4.7%	8.6%	-6.4%	Martin.....	4.5%	5.9%	11.7%	7.9%	6.2%	1.1%	9.9%	-5.5%	0.0%	3.0%	0.4%	4.8%	1.7%	4.6%								
Bladen.....	-8.7%	-25.1%	-10.4%	1.5%	35.2%	3.7%	7.3%	3.5%	1.8%	1.4%	3.0%	8.8%	6.6%	-2.2%	McDowell.....	6.8%	9.5%	2.5%	-2.7%	3.2%	1.8%	13.2%	-3.5%	7.4%	5.2%	4.0%	9.5%	0.8%	12.5%								
Brunswick.....	9.6%	10.5%	-0.3%	-4.4%	5.2%	4.0%	6.7%	7.1%	7.8%	10.1%	7.7%	11.6%	6.6%	9.8%	Mecklenburg.....	12.4%	5.4%	0.7%	-12.0%	6.3%	3.2%	8.5%	4.8%	5.6%	11.4%	7.3%	8.3%	4.4%	7.2%								
Buncombe.....	8.8%	12.5%	-1.6%	-8.8%	-1.4%	5.8%	5.9%	9.8%	4.3%	13.6%	9.3%	9.1%	5.9%	5.8%	Mitchell.....	-2.2%	11.8%	-5.4%	0.1%	-0.8%	3.9%	6.4%	-6.0%	3.8%	0.5%	2.0%	7.1%	4.5%	2.0%								
Burke.....	2.5%	3.4%	2.7%	-5.9%	10.2%	5.4%	2.6%	5.2%	6.0%	6.7%	7.5%	4.9%	4.6%	8.5%	Montgomery.....	-8.5%	-3.9%	-10.3%	-6.9%	15.0%	-1.8%	4.8%	7.5%	2.7%	9.2%	8.2%	4.1%	13.3%	12.7%								
Cabarrus.....	9.2%	10.5%	-1.2%	-2.0%	10.0%	2.8%	11.6%	6.3%	6.1%	9.6%	9.0%	8.7%	3.0%	6.4%	Moore.....	8.3%	10.9%	-3.2%	-7.6%	14.2%	5.2%	3.8%	2.9%	5.0%	6.9%	6.0%	9.5%	1.5%	8.6%								
Caldwell.....	3.0%	6.8%	3.5%	-1.6%	-0.2%	2.4%	8.0%	-3.1%	5.3%	13.4%	2.0%	-0.5%	2.4%	9.0%	Nash.....	6.8%	2.7%	-2.6%	-7.3%	6.3%	-0.1%	4.4%	-3.4%	0.4%	4.8%	7.2%	6.1%	4.0%	4.4%								
Camden.....	53.8%	0.3%	5.6%	-14.8%	39.1%	11.1%	-1.5%	-1.5%	-3.2%	-1.3%	12.3%	-6.4%	4.2%	6.3%	New Hanover.....	8.6%	3.3%	-3.3%	-9.8%	1.8%	8.8%	10.9%	3.0%	4.0%	11.0%	7.3%	8.9%	2.1%	13.2%								
Carteret.....	10.2%	8.3%	-3.9%	-3.6%	1.5%	0.0%	7.0%	-1.1%	6.2%	7.6%	6.4%	7.2%	5.7%	13.6%	Northampton.....	23.8%	-11.3%	0.6%	-9.3%	61.9%	6.1%	5.9%	19.3%	-7.2%	4.5%	20.2%	-1.2%	22.2%	6.6%								
Caswell.....	-6.5%	-1.2%	-2.0%	-2.3%	44.4%	15.3%	17.2%	-12.4%	4.5%	9.9%	0.8%	6.8%	16.6%	0.3%	Onslow.....	6.3%	9.7%	-0.2%	5.2%	16.5%	8.3%	10.8%	3.2%	-1.4%	1.5%	0.4%	5.2%	3.1%	16.4%								
Catawba.....	7.3%	6.6%	-0.6%	-10.0%	0.3%	3.4%	2.6%	-0.6%	3.3%	8.3%	8.1%	9.2%	2.4%	4.3%	Orange.....	7.6%	4.5%	2.5%	-4.6%	6.6%	3.0%	4.0%	11.1%	21.0%	3.8%	6.2%	10.1%	2.3%	8.9%								
Chatham.....	0.2%	24.0%	2.2%	-6.5%	18.7%	6.3%	3.5%	4.7%	7.7%	12.6%	13.1%	7.7%	3.8%	8.4%	Pamlico.....	15.7%	-4.0%	19.9%	2.6%	-4.8%	12.5%	-3.3%	-0.1%	6.6%	9.5%	5.5%	9.2%	4.1%	12.2%								
Cherokee.....	13.5%	8.5%	-11.9%	-5.0%	-12.1%	0.3%	1.8%	-1.6%	1.8%	10.1%	8.0%	11.7%	7.1%	8.0%	Pasquotank.....	10.5%	5.8%	-3.6%	-5.1%	-0.9%	1.2%	6.7%	9.9%	-11.4%	5.9%	11.9%	5.5%	-0.5%	10.9%								
Chowan.....	7.1%	4.8%	-5.9%	-9.6%	27.3%	4.6%	4.8%	-1.2%	4.5%	1.9%	12.7%	4.8%	3.2%	8.3%	Pender.....	24.7%	7.8%	-1.2%	-9.9%	11.6%	8.5%	8.6%	2.8%	6.4%	14.7%	12.3%	12.9%	7.1%	13.4%								
Clay.....	9.7%	-4.2%	-1.5%	-9.4%	17.3%	-3.2%	3.6%	-1.1%	10.8%	4.0%	6.0%	-2.6%	10.2%	11.7%	Perquimans.....	14.5%	21.5%	4.0%	-21.2%	14.4%	0.9%	1.9%	10.5%	8.4%	5.4%	13.6%	13.0%	-13.5%	8.6%								
Cleveland.....	2.4%	1.8%	0.2%	0.6%	-9.8%	10.7%	8.3%	0.7%	-1.2%	14.5%	1.8%	14.3%	10.5%	1.2%	Person.....	0.6%	5.7%	3.1%	-5.4%	-4.9%	1.8%	9.4%	-3.6%	5.7%	4.7%	4.6%	5.8%	6.9%	7.8%								
Columbus.....	0.3%	2.0%	-3.6%	-0.2%	-0.7%	1.4%	2.3%	5.1%	1.4%	0.8%	4.4%	10.3%	4.4%	4.0%	Pitt.....	-0.1%	5.0%	1.2%	-6.5%	17.6%	7.1%	3.1%	1.5%	0.3%	9.2%	6.2%	8.6%	1.1%	4.3%								
Craven.....	10.4%	4.9%	-3.0%	5.1%	4.0%	-2.9%	8.7%	-3.2%	-0.3%	6.9%	8.0%	6.3%	2.4%	16.8%	Polk.....	11.3%	3.1%	6.1%	-13.0%	22.2%	-0.3%	5.7%	1.1%	14.5%	18.4%	7.5%	9.1%	10.5%	22.7%								
Cumberland.....	5.1%	9.7%	0.2%	3.4%	13.9%	4.2%	4.6%	0.8%	-1.4%	5.2%	4.2%	5.0%	0.2%	6.7%	Randolph.....	1.7%	6.7%	-1.4%	-0.3%	3.0%	10.1%	3.1%	-0.3%	1.9%	6.4%	11.5%	9.8%	1.6%	6.3%								
Currituck.....	10.0%	-0.9%	1.9%	-2.1%	40.8%	4.3%	13.3%	4.8%	1.5%	3.6%	5.6%	7.7%	8.7%	4.9%	Richmond.....	-2.8%	-0.4%	0.8%	2.0%	10.2%	1.7%	9.0%	-7.0%	-2.3%	15.9%	6.9%	6.8%	0.6%	5.3%								
Dare.....	4.1%	4.1%	-0.4%	-1.4%	10.1%	4.4%	5.5%	2.7%	2.0%	5.2%	5.8%	9.7%	4.6%	3.1%	Robeson.....	3.7%	8.6%	-4.8%	3.1%	6.4%	4.2%	6.8%	0.7%	1.8%	8.0%	7.8%	5.8%	-0.4%	9.2%								
Davidson.....	4.4%	4.8%	-2.5%	-5.3%	-5.2%	3.3%	7.0%	-0.5%	3.5%	14.9%	9.5%	7.9%	2.4%	11.2%	Rockingham.....	7.6%	8.4%	-2.7%	3.1%	7.2%	4.6%	5.7%	-4.9%	1.3%	7.0%	3.9%	7.3%	-0.2%	11.6%								
Davie.....	15.7%	14.6%	-1.2%	0.1%	1.6%	-1.3%	5.8%	17.0%	8.8%	2.4%	4.4%	9.6%	-0.8%	13.9%	Rowan.....	-0.8%	3.6%	0.8%	-4.8%	11.0%	12.1%	5.9%	-3.5%	6.5%	9.7%	6.1%	10.0%	1.2%	12.7%								
Duplin.....	7.1%	-5.7%	-2.2%	4.3%	8.8%	7.0%	8.3%	6.4%	0.5%	1.7%	7.5%	10.4%	-1.7%	14.1%	Rutherford.....	4.0%	5.3%	-3.4%	-1.1%	10.8%	-0.2%	16.4%	-15.1%	0.0%	1.9%	13.1%	16.4%	-5.6%	15.2%								
Durham.....	5.2%	2.4%	-2.5%	-2.0%	10.8%	3.5%	6.5%	10.6%	12.2%	10.8%	5.9%	6.6%	4.5%	8.0%	Sampson.....	4.2%	-4.8%	-7.9%	-6.3%	14.3%	5.3%	6.5%	-1.6%	3.4%	8.9%	10.1%	4.4%	-2.1%	7.2%								
Edgecombe.....	-0.5%	8.4%	3.3%	0.2%	-4.1%	7.3%	7.9%	-8.2%	7.6%	0.2%	2.6%	7.6%	1.2%	20.7%	Scotland.....	-0.6%	0.2%	-4.2%	-1.9%	-2.4%	-5.1%	1.8%	-3.4%	3.2%	4.5%	5.9%	10.8%	8.1%	1.0%								
Forsyth.....	4.6%	3.7%	0.7%	-9.1%	-3.2%	5.2%	5.1%	-0.8%	2.4%	8.7%	8.0%	8.9%	0.2%	6.9%	Stanly.....	1.1%	8.6%	-3.0%	-4.1%	-5.3%	1.2%	1.0%	2.8%	-0.4%	6.4%	10.5%	9.0%	3.9%	10.6%								
Franklin.....	18.8%	7.0%	-7.7%	-10.6%	-8.9%	2.3%	10.0%	3.5%	5.4%	11.5%	10.5%	10.6%	5.3%	8.3%	Stokes.....	-0.1%	-33.0%	-22.5%	0.7%	7.9%	4.9%	4.1%	4.8%	2.7%	5.0%	15.4%	11.4%	9.5%	4.5%								
Gaston.....	-0.3%	9.1%	-1.2%	-4.6%	1.8%	3.7%	9.6%	-2.3%	3.0%	9.9%	8.0%	8.4%	3.6%	12.3%	Surry.....	6.6%	6.4%	-5.6%	0.0%	6.0%	2.5%	1.1%	2.5%	2.2%	5.4%	6.2%	7.1%	0.1%	6.5%								
Gates.....	-2.2%	-15.7%	6.0%	2.6%	45.4%	2.0%	6.7%	9.6%	6.7%	6.6%	6.5%	9.6%	3.3%	6.2%	Swain.....	13.2%	14.4%	8.1%	-0.2%	14.8%	-4.5%	3.5%	-2.7%	2.9%	12.6%	17.9%	11.2%	4.2%	0.8%								
Graham.....	15.0%	11.3%	0.6%	-10.6%	11.1%	1.9%	11.7%	7.2%	-2.1%	1.8%	10.1%	20.1%	0.2%	5.7%	Transylvania.....	11.8%	15.6%	-1.5%	-11.3%	-9.3%	1.1%	1.2%	7.0%	1.4%	9.2%	8.8%	10.2%	4.2%	9.8%								
Granville.....	8.7%	-1.5%	-6.3%	1.7%	13.5%	0.5%	5.5%	3.6%	5.4%	12.4%	4.4%	10.8%	-0.5%	7.1%	Tyrrrel.....	16.4%	1.6%	-0.1%	-6.4%	27.7%	-7.1%	25.4%	2.1%	4.7%	-2.9%	14.9%	0.3%	19.5%	-9.0%								
Greene.....	1.9%	7.7%	-5.8%	-5.5%	24.7%	6.1%	13.6%	-6.7%	5.1%	7.5%	6.8%	-1.4%	5.7%	9																							

TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 2004-2005 AND 2018-2019

[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 2004-2005						Fiscal year 2018-2019										
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 19/05	County	Rank	% of total	% change 19/05			
Alamance.....	15	1.19%	Johnston.....	17	1.04%	Alamance.....	10	1.64%	145.72%	Johnston.....	17	1.32%	125.31%			
Alexander.....	77	0.12%	Jones.....	97	0.03%	Alexander.....	76	0.14%	107.72%	Jones.....	98	0.04%	127.17%			
Alleghany.....	83	0.06%	Lee.....	35	0.52%	Alleghany.....	91	0.05%	61.20%	Lee.....	37	0.54%	82.45%			
Anson.....	78	0.09%	Lenoir.....	36	0.49%	Anson.....	79	0.10%	90.62%	Lenoir.....	46	0.39%	40.30%			
Ashe.....	70	0.15%	Lincoln.....	44	0.40%	Ashe.....	69	0.18%	122.41%	Lincoln.....	36	0.58%	161.31%			
Avery.....	69	0.15%	Macon.....	45	0.39%	Avery.....	68	0.20%	134.24%	Macon.....	49	0.36%	61.82%			
Beaufort.....	48	0.36%	Madison.....	88	0.04%	Beaufort.....	53	0.34%	65.89%	Madison.....	84	0.08%	208.30%			
Bertie.....	92	0.04%	Martin.....	75	0.13%	Bertie.....	89	0.06%	159.26%	Martin.....	77	0.14%	92.51%			
Bladen.....	72	0.14%	McDowell.....	64	0.21%	Bladen.....	73	0.14%	77.93%	McDowell.....	61	0.25%	111.94%			
Brunswick.....	24	0.82%	Mecklenburg....	1	12.57%	Brunswick.....	19	1.21%	163.32%	Mecklenburg....	1	15.20%	115.70%			
Buncombe.....	6	2.90%	Mitchell.....	76	0.12%	Buncombe.....	5	3.68%	126.69%	Mitchell.....	80	0.09%	40.19%			
Burke.....	41	0.43%	Montgomery.....	74	0.13%	Burke.....	39	0.49%	103.63%	Montgomery.....	75	0.14%	82.94%			
Cabarrus.....	9	1.68%	Moore.....	27	0.74%	Cabarrus.....	9	2.36%	149.45%	Moore.....	23	0.88%	111.88%			
Caldwell.....	43	0.41%	Nash.....	22	0.84%	Caldwell.....	45	0.41%	78.73%	Nash.....	30	0.73%	54.62%			
Camden.....	98	0.03%	New Hanover....	7	2.70%	Camden.....	97	0.04%	152.77%	New Hanover....	7	3.24%	114.02%			
Carteret.....	25	0.77%	Northampton....	96	0.03%	Carteret.....	25	0.86%	97.93%	Northampton....	85	0.08%	308.96%			
Caswell.....	94	0.03%	Onslow.....	16	1.15%	Caswell.....	93	0.05%	147.55%	Onslow.....	15	1.52%	136.30%			
Catawba.....	10	1.68%	Orange.....	20	0.91%	Catawba.....	12	1.57%	66.83%	Orange.....	18	1.23%	141.72%			
Chatham.....	59	0.25%	Pamlico.....	87	0.05%	Chatham.....	43	0.42%	203.87%	Pamlico.....	86	0.07%	149.27%			
Cherokee.....	58	0.25%	Pasquotank.....	47	0.37%	Cherokee.....	66	0.22%	53.46%	Pasquotank.....	52	0.34%	62.85%			
Chowan.....	80	0.07%	Pender.....	67	0.19%	Chowan.....	83	0.09%	113.73%	Pender.....	50	0.35%	228.30%			
Clay.....	85	0.06%	Perquimans.....	95	0.03%	Clay.....	90	0.05%	67.71%	Perquimans.....	96	0.04%	121.62%			
Cleveland.....	31	0.62%	Person.....	60	0.24%	Cleveland.....	32	0.67%	89.80%	Person.....	65	0.23%	70.86%			
Columbus.....	52	0.31%	Pitt.....	12	1.44%	Columbus.....	59	0.27%	54.51%	Pitt.....	13	1.57%	94.39%			
Craven.....	28	0.73%	Polk.....	82	0.07%	Craven.....	27	0.80%	96.93%	Polk.....	78	0.12%	216.90%			
Cumberland.....	8	2.58%	Randolph.....	29	0.71%	Cumberland.....	8	2.76%	91.11%	Randolph.....	28	0.79%	98.54%			
Currituck.....	63	0.22%	Richmond.....	54	0.27%	Currituck.....	51	0.34%	173.78%	Richmond.....	60	0.26%	69.08%			
Dare.....	14	1.19%	Robeson.....	30	0.65%	Dare.....	20	1.02%	52.59%	Robeson.....	29	0.73%	100.15%			
Davidson.....	21	0.87%	Rockingham.....	42	0.43%	Davidson.....	22	0.92%	88.10%	Rockingham.....	40	0.48%	97.74%			
Davie.....	68	0.17%	Rowan.....	26	0.76%	Davie.....	64	0.24%	154.86%	Rowan.....	21	0.94%	118.40%			
Duplin.....	62	0.23%	Rutherford.....	46	0.37%	Duplin.....	55	0.29%	126.78%	Rutherford.....	42	0.42%	102.72%			
Durham.....	5	3.79%	Sampson.....	51	0.32%	Durham.....	4	4.96%	133.45%	Sampson.....	54	0.32%	80.11%			
Edgecombe.....	55	0.27%	Scotland.....	57	0.25%	Edgecombe.....	58	0.28%	83.80%	Scotland.....	67	0.21%	44.87%			
Forsyth.....	4	4.08%	Stanly.....	39	0.44%	Forsyth.....	6	3.67%	60.55%	Stanly.....	44	0.41%	66.56%			
Franklin.....	56	0.26%	Stokes.....	71	0.15%	Franklin.....	56	0.29%	97.99%	Stokes.....	70	0.17%	101.82%			
Gaston.....	13	1.42%	Surry.....	34	0.61%	Gaston.....	14	1.57%	96.06%	Surry.....	34	0.61%	76.36%			
Gates.....	99	0.02%	Swain.....	84	0.06%	Gates.....	99	0.02%	182.28%	Swain.....	81	0.09%	183.66%			
Graham.....	93	0.04%	Transylvania....	61	0.23%	Graham.....	94	0.05%	132.42%	Transylvania....	62	0.24%	85.05%			
Granville.....	65	0.21%	Tyrrell.....	100	0.01%	Granville.....	63	0.24%	102.72%	Tyrrell.....	100	0.01%	146.89%			
Greene.....	91	0.04%	Union.....	18	0.99%	Greene.....	92	0.05%	111.62%	Union.....	16	1.40%	152.86%			
Guilford.....	3	5.83%	Vance.....	50	0.32%	Guilford.....	3	5.07%	55.16%	Vance.....	57	0.29%	58.30%			
Halifax.....	49	0.34%	Wake.....	2	9.97%	Halifax.....	47	0.37%	91.56%	Wake.....	2	12.59%	125.16%			
Harnett.....	38	0.46%	Warren.....	90	0.04%	Harnett.....	33	0.62%	140.15%	Warren.....	88	0.06%	140.45%			
Haywood.....	37	0.47%	Washington.....	86	0.05%	Haywood.....	38	0.50%	88.41%	Washington.....	87	0.06%	97.59%			
Henderson.....	23	0.83%	Watauga.....	33	0.62%	Henderson.....	24	0.86%	85.33%	Watauga.....	35	0.59%	71.40%			
Hertford.....	66	0.19%	Wayne.....	19	0.93%	Hertford.....	71	0.15%	35.84%	Wayne.....	26	0.81%	56.08%			
Hoke.....	81	0.07%	Wilkes.....	40	0.43%	Hoke.....	74	0.14%	237.90%	Wilkes.....	41	0.46%	89.49%			
Hyde.....	89	0.04%	Wilson.....	32	0.62%	Hyde.....	95	0.04%	80.45%	Wilson.....	31	0.67%	92.98%			
Iredell.....	11	1.51%	Yadkin.....	73	0.14%	Iredell.....	11	1.62%	92.21%	Yadkin.....	72	0.15%	88.51%			
Jackson.....	53	0.28%	Yancey.....	79	0.09%	Jackson.....	48	0.37%	135.43%	Yancey.....	82	0.09%	87.68%			
					Unallocated.....	1	16.97%						Unallocated.....	3	5.24%	-44.97%
					Statewide totals	-	100.00%	Detail may not add to totals due to rounding.					Statewide totals	-	100.00%	78.33%

Detail may not add to totals due to rounding.

Computations and rankings exclude tax collections derived from the 8% rate levied on short-term motor vehicle leasing and the combined general rate of 7% levied on utility services. The ranking shown for the Unallocated category merely indicates its relative placement in comparison with the 100 counties and does not affect the county rankings.

TABLE 39. A COUNTY COMPARISON OF STATE RETAIL TAXABLE SALES FOR 2004-2005 AND 2018-2019

[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 2004-2005						Fiscal year 2018-2019							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 19/05	County	Rank	% of total	% change 19/05
Alamance.....	14	1.22%	Johnston.....	17	1 10%	Alamance.....	10	1.64%	126.2%	Johnston.....	17	1.32%	101.1%
Alexander.....	77	0.12%	Jones.....	97	0.03%	Alexander.....	76	0.14%	91.1%	Jones.....	98	0.04%	104.5%
Alleghany.....	83	0.06%	Lee.....	35	0 57%	Alleghany.....	91	0.05%	49.3%	Lee.....	37	0.55%	59.6%
Anson.....	78	0.10%	Lenoir.....	36	0 53%	Anson.....	79	0.10%	66.2%	Lenoir.....	46	0.39%	23.0%
Ashe.....	72	0.15%	Lincoln.....	44	0 43%	Ashe.....	69	0.18%	107.8%	Lincoln.....	36	0.58%	126.4%
Avery.....	73	0.15%	Macon.....	47	0 39%	Avery.....	68	0.19%	121.6%	Macon.....	49	0.36%	54.1%
Beaufort.....	43	0.44%	Madison.....	88	0.04%	Beaufort.....	53	0.34%	28.5%	Madison.....	84	0.08%	187.7%
Bertie.....	91	0.04%	Martin.....	75	0 13%	Bertie.....	88	0.06%	113.6%	Martin.....	77	0.13%	71.9%
Bladen.....	67	0.20%	McDowell.....	65	0 22%	Bladen.....	73	0.14%	16.8%	McDowell.....	61	0.25%	95.3%
Brunswick.....	23	0.84%	Mecklenburg....	1	12.75%	Brunswick.....	19	1.21%	140.8%	Mecklenburg....	1	15.20%	100.3%
Buncombe.....	6	2.93%	Mitchell.....	76	0 12%	Buncombe.....	5	3.68%	111.0%	Mitchell.....	80	0.09%	29.5%
Burke.....	42	0.45%	Montgomery.....	71	0 15%	Burke.....	39	0.49%	86.2%	Montgomery.....	75	0.14%	51.1%
Cabarrus.....	10	1.67%	Moore.....	28	0.74%	Cabarrus.....	9	2.36%	136.6%	Moore.....	23	0.88%	98.3%
Caldwell.....	45	0.42%	Nash.....	22	0 89%	Caldwell.....	45	0.41%	62.4%	Nash.....	30	0.73%	37.8%
Camden.....	98	0.03%	New Hanover....	7	2 82%	Camden.....	97	0.04%	131.4%	New Hanover....	7	3.24%	93.2%
Carteret.....	26	0.77%	Northampton....	93	0 04%	Carteret.....	25	0.86%	85.8%	Northampton....	85	0.08%	226.3%
Caswell.....	94	0.04%	Onslow.....	16	1 14%	Caswell.....	93	0.05%	118.3%	Onslow.....	15	1.52%	124.3%
Catawba.....	9	1.74%	Orange.....	21	0 90%	Catawba.....	12	1.58%	52.7%	Orange.....	18	1.23%	128.1%
Chatham.....	58	0.26%	Pamlico.....	87	0.05%	Chatham.....	43	0.42%	169.7%	Pamlico.....	86	0.07%	122.0%
Cherokee.....	62	0.25%	Pasquotank.....	48	0 37%	Cherokee.....	66	0.21%	42.1%	Pasquotank.....	52	0.34%	53.6%
Chowan.....	80	0.08%	Pender.....	69	0 20%	Chowan.....	83	0.09%	84.8%	Pender.....	50	0.35%	203.6%
Clay.....	85	0.06%	Perquimans	96	0.03%	Clay.....	90	0.05%	59.9%	Perquimans.....	96	0.04%	104.2%
Cleveland.....	31	0.66%	Person.....	59	0 26%	Cleveland.....	32	0.66%	68.1%	Person.....	65	0.23%	49.5%
Columbus.....	52	0.33%	Pitt.....	12	1 51%	Columbus.....	59	0.27%	36.3%	Pitt.....	13	1.57%	74.3%
Craven.....	29	0.73%	Polk.....	82	0 07%	Craven.....	27	0.80%	83.6%	Polk.....	78	0.12%	197.5%
Cumberland....	8	2.56%	Randolph.....	27	0 74%	Cumberland....	8	2.76%	81.2%	Randolph.....	28	0.79%	78.2%
Currituck.....	64	0.22%	Richmond.....	54	0 28%	Currituck.....	51	0.34%	158.5%	Richmond.....	60	0.26%	54.8%
Dare.....	15	1.18%	Robeson.....	30	0 69%	Dare.....	20	1.02%	45.4%	Robeson.....	29	0.73%	79.6%
Davidson.....	20	0.91%	Rockingham.....	40	0 45%	Davidson.....	22	0.91%	68.7%	Rockingham.....	40	0.48%	77.7%
Davie.....	70	0.17%	Rowan.....	25	0 80%	Davie.....	64	0.24%	134.2%	Rowan.....	21	0.94%	95.4%
Duplin.....	61	0.26%	Rutherford.....	46	0 39%	Duplin.....	57	0.29%	87.9%	Rutherford.....	42	0.42%	81.4%
Durham.....	5	3.78%	Sampson.....	50	0 35%	Durham.....	4	4.96%	120.6%	Sampson.....	54	0.32%	54.2%
Edgecombe.....	56	0.28%	Scotland.....	53	0 29%	Edgecombe.....	58	0.27%	65.4%	Scotland.....	67	0.21%	21.0%
Forsyth.....	4	4.16%	Stanly.....	39	0 47%	Forsyth.....	6	3.67%	48.1%	Stanly.....	44	0.41%	46.7%
Franklin.....	57	0.26%	Stokes.....	60	0 26%	Franklin.....	56	0.29%	82.1%	Stokes.....	70	0.17%	8.2%
Gaston.....	13	1.47%	Surry.....	33	0 63%	Gaston.....	14	1.56%	78.9%	Surry.....	34	0.61%	61.4%
Gates.....	99	0.02%	Swain.....	84	0 06%	Gates.....	99	0.02%	126.4%	Swain.....	81	0.09%	163.1%
Graham.....	95	0.04%	Transylvania.....	63	0 23%	Graham.....	94	0.05%	117.8%	Transylvania.....	62	0.24%	74.2%
Granville.....	66	0.22%	Tyrrell.....	100	0 01%	Granville.....	63	0.24%	85.9%	Tyrrell.....	100	0 01%	123.2%
Greene.....	92	0.04%	Union.....	18	1 02%	Greene.....	92	0 05%	89.5%	Union.....	16	1 40%	131.0%
Guilford.....	3	5.97%	Vance.....	51	0 34%	Guilford.....	3	5.07%	42.6%	Vance.....	55	0 29%	42.3%
Halifax.....	49	0 37%	Wake.....	2	10 03%	Halifax.....	47	0 37%	68 9%	Wake.....	2	12 59%	110 9%
Harnett.....	37	0 49%	Warren.....	89	0 04%	Harnett.....	33	0 62%	111 7%	Warren.....	87	0 06%	109 7%
Haywood.....	38	0 48%	Washington.....	86	0 05%	Haywood.....	38	0 50%	75 5%	Washington	89	0 06%	78 6%
Henderson.....	24	0 84%	Watauga.....	34	0 62%	Henderson.....	24	0 86%	72 1%	Watauga.....	35	0 59%	61 2%
Hertford.....	68	0 20%	Wayne.....	19	0 95%	Hertford.....	71	0 15%	21 8%	Wayne.....	26	0 81%	44 2%
Hoke.....	81	0 08%	Wilkes.....	41	0 45%	Hoke.....	74	0 14%	202 3%	Wilkes.....	41	0 46%	72 6%
Hyde.....	90	0 04%	Wilson.....	32	0 66%	Hyde.....	95	0 04%	60 4%	Wilson.....	31	0 67%	69 8%
Iredell.....	11	1 54%	Yadkin.....	74	0 14%	Iredell.....	11	1 62%	76 6%	Yadkin.....	72	0 14%	71 5%
Jackson.....	55	0 28%	Yancey.....	79	0 09%	Jackson.....	48	0 37%	121 0%	Yancey	82	0 09%	73 5%
						Detail may not add to totals due to rounding.							
Unallocated.....				1	14 90%	Statewide totals					3	5 25%	-40 8%
				-	100 00%						-	100 00%	68 0%

Computations and rankings exclude tax collections derived from the 8% rate levied on short-term motor vehicle leasing and the combined general rate of 7% levied on utility services.

The ranking shown for the Unallocated category merely indicates its relative placement in comparison with the 100 counties and does not affect the county rankings.

TABLE 40. NORTH CAROLINA HIGHWAY USE TAX NET COLLECTIONS

[§ 105 ARTICLE 5A.]

[Tax Revenue Generated from Motor Vehicle Retail Sales and Leases]

Fiscal year	Highway Use Tax Collections									Year-over-year % change			
	Revenue generated from retail sales	Revenue generated from long-term leases	Revenue generated from short-term leases	Total revenue generated from all rates	Collections to Highway Trust Fund [3% rate proceeds]	Annual transfer to General Fund from Highway Trust Fund†	Net Highway Trust Fund receipts after appropriation	Annual credit to Highway Fund†† \$ 105-187.9(a) [(5% and 8% proceeds)]	Collections to General Fund [8% lease proceeds + appropriation]	Revenue generated from retail sales	Revenue generated from long-term leases	Revenue generated from short-term leases	Total revenue generated from all rates
	at 3% rate	at 3% rate	at 8% rate							at 3% rate	at 3% rate	at 8% rate	
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	at 3% rate	at 3% rate	at 8% rate	at 3% rate
2004-05.....	551,432,079	28,682,062	43,909,573	624,023,714	580,114,141	242,520,317	337,593,824	-	286,429,890	0.68%	-6.39%	7.67%	0.79%
2005-06.....	548,395,734	28,840,970	49,821,633	627,058,337	577,236,704	252,558,117	324,678,587	-	302,379,750	-0.55%	0.55%	13.46%	0.49%
2006-07.....	570,672,943	34,374,413	49,250,929	654,298,286	605,047,356	57,486,602	547,560,754	-	106,737,531	4.06%	19.19%	-1.15%	4.34%
2007-08.....	534,878,642	30,750,234	53,016,394	618,645,270	565,628,876	172,543,306	393,085,570	-	225,559,700	-6.27%	-10.54%	7.65%	-5.45%
2008-09.....	413,752,308	27,597,594	47,714,293	489,064,195	441,349,902	147,531,245	293,818,657	-	195,245,538	-22.65%	-10.25%	-10.00%	-20.95%
2009-10.....	416,317,237	24,166,027	43,836,892	484,320,156	440,483,265	108,561,829	331,921,436	-	152,398,721	0.62%	-12.43%	-8.13%	-0.97%
2010-11.....	454,136,155	15,963,462	53,235,229	523,334,846	470,099,617	72,894,864	397,204,753	-	126,130,093	9.08%	-33.94%	21.44%	8.06%
2011-12.....	489,072,183	16,624,702	55,176,488	560,873,373	505,696,885	76,720,918	428,975,967	-	131,897,406	7.69%	4.14%	3.65%	7.17%
2012-13.....	535,345,345	19,443,463	57,372,140	612,160,948	554,788,808	27,595,861	527,192,947	-	84,968,001	9.46%	16.96%	3.98%	9.14%
2013-14.....	574,704,729	22,650,005	61,814,982	659,169,716	597,354,734	-	597,354,734	-	61,814,982	7.35%	16.49%	7.74%	7.68%
2014-15.....	628,466,644	23,916,454	65,776,523	718,159,621	652,383,098	-	652,383,098	-	65,776,523	9.35%	5.59%	6.41%	8.95%
2015-16.....	700,325,903	28,799,759	73,061,051	802,186,713	729,125,662	-	729,125,662	-	73,061,051	11.43%	20.42%	11.07%	11.70%
2016-17.....	749,679,784	34,305,511	76,395,796	860,381,091	783,985,295	-	783,985,295	-	76,395,796	7.05%	19.12%	4.56%	7.25%
2017-18.....	758,491,450	38,607,601	78,478,830	875,577,881	797,099,051	-	797,099,051	10,000,000	68,478,830	1.18%	12.54%	2.73%	1.77%
2018-19.....	796,594,210	42,058,987	84,437,685	923,090,882	838,653,197	-	838,653,197	10,000,000	74,437,685	5.02%	8.94%	7.59%	5.43%

§ 105-187.2-§ 105-187.3:

A highway use tax is imposed on the privilege of using the highways in this State. A tax rate of 3% is applied to the retail value of a motor vehicle for which a certificate of title is issued (as of July 1, 2014, the tax also applies to any dealer administrative fee regulated by § 20-101.1). The tax does not apply to the sales price of a service contract, provided the charge for the service contract is separately stated on the bill of sale or other similar document given to the purchaser at the time of the sale.

Effective for sales made on or after January 1, 2016, the maximum tax is increased to \$2,000 (previously \$1,000) for each certificate of title issued for a Class A or Class B motor vehicle that is a commercial motor vehicle, as defined in § 20-4.01, and for each certificate of title issued for a recreational vehicle (previously, \$1,500 applied for each certificate of title issued for a recreational vehicle not subject to the \$1,000 maximum tax). [SL 2015-241, s. 29.34A.(a)]

The retail value is the sales price of the motor vehicle, including all accessories attached to the vehicle when it is delivered to the purchaser, less the amount of any allowance given by the retailer for a motor vehicle taken in trade as a full or partial payment for the purchased motor vehicle.

§ 105-187.5 imposes an alternate tax on the privilege of using the highways in this State for those who *lease or rent* motor vehicles. The tax rate on the gross receipts from the short-term (less than 365 days) lease or rental of a motor vehicle is 8%; the tax rate on the gross receipts from the long-term lease or rental of a motor vehicle is 3%. The maximum tax caps applicable to retail sales on certain motor vehicles apply to a continuous lease or rental of such a motor vehicle to the same person. The alternate tax is imposed on a retailer, but is then added to the lease or rental price of a motor vehicle such that the person who leases or rents the vehicle pays the tax.

SL 2019-69, s. 2 (effective October 1, 2019) substitutes 'limited possession commitment' for 'lease or rental' throughout this statute and sets out the types of limited possession commitment and applicable tax rates: long-term lease or rental [3%]; short-term lease or rental [8%]; and vehicle subscription [5%].

Payment of the highway use tax is remitted to the Commissioner of Motor Vehicles during the certificate of title application process.

Historical note: Effective October 1, 1989, retail sales of motor vehicles became exempt from the 2% rate (\$300 limit) sales and use tax and became subject to the 3% rate of highway use tax with a minimum tax of \$40 and a maximum tax of \$1,000 on any one motor vehicle. The maximum tax per vehicle increased from \$1,000 to \$1,500 effective for transactions made on or after July 1, 1993. Effective October 1, 2001, the \$1,500 limit was repealed for most vehicles.

The North Carolina Highway Trust Fund was established during the 1989 General Assembly to subsidize transportation improvements. The legislation directed the taxes collected during 1990-91 to be deposited in the General Fund. Thereafter, taxes generated from the 3% rate were to be deposited in the Highway Trust Fund, and beginning in 1991-92, a specified allocation would be transferred from the Highway Trust Fund to the General Fund.

†Annual transfer of funds from the Highway Trust Fund to the General Fund as provided under § 105-187.9(b)(1) and § 105-187.9(b)(2).

[Transfer provisions were repealed by SL 2010-31, s. 28.7(i), and SL 2013-183, s. 4.1, effective July 1, 2013.]

Proceeds from the 8% levy applicable to short-term leases are deposited in the General Fund. ††SL 2017-57 provides that the sum of \$10 million of the taxes collected from the 8% tax rate imposed on the gross receipts of motor vehicle short-term leases be credited annually to the Highway Fund and the remainder credited to the General Fund (effective June 28, 2017, and applies to taxes collected on or after that date). SL 2019-69 amends § 105-187.9(a) to provide that the sum of \$10 million of the taxes collected from the 5% levy on vehicle subscriptions (effective October 1, 2019) and from the 8% tax rate imposed on the gross receipts of motor vehicle short-term leases be credited annually to the Highway Fund and the remainder credited to the General Fund. Annual amounts credited to the Highway Fund for fiscal years 2017-18 and 2018-19 were generated from tax proceeds collected from the 8% tax rate.

Figure 40.1 Tax Collections Generated from Motor Vehicle Sales and Leases

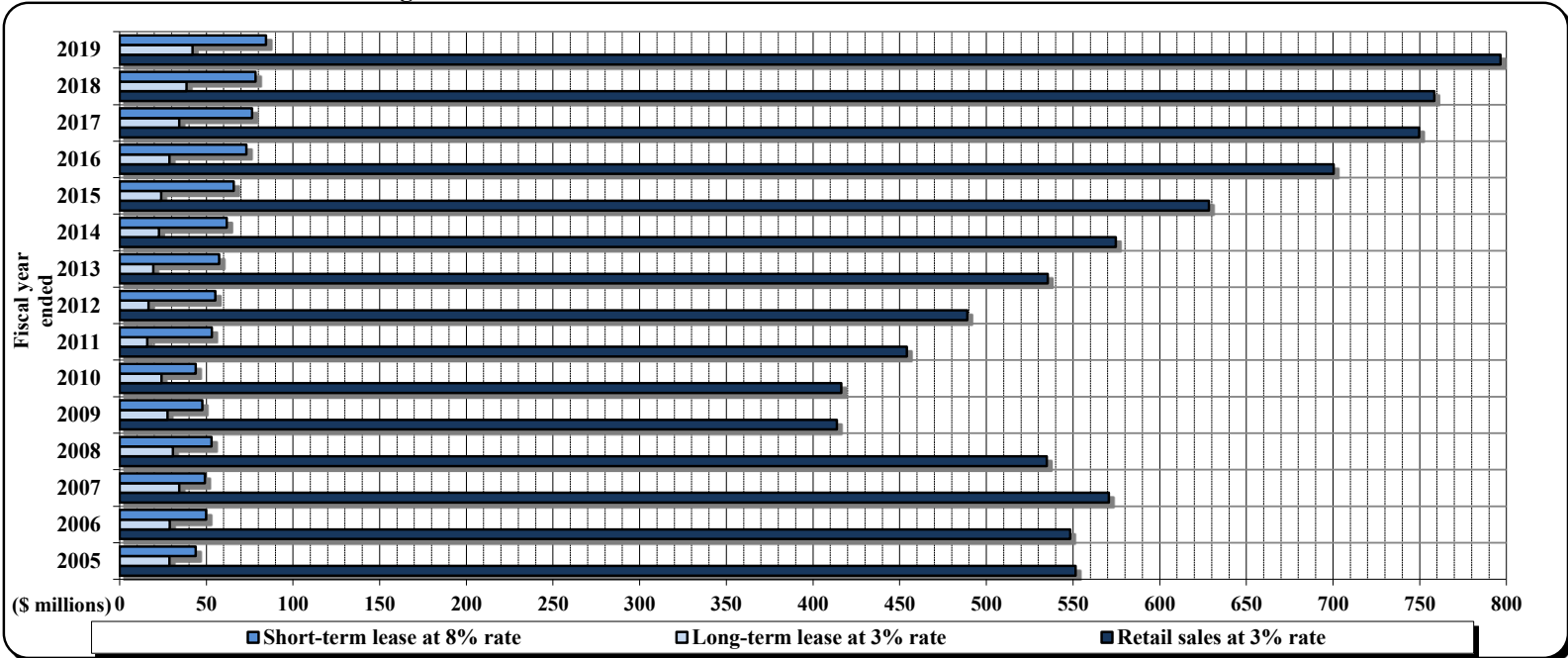


Figure 40.2 Motor Vehicle Sales and Leases: Growth Trends

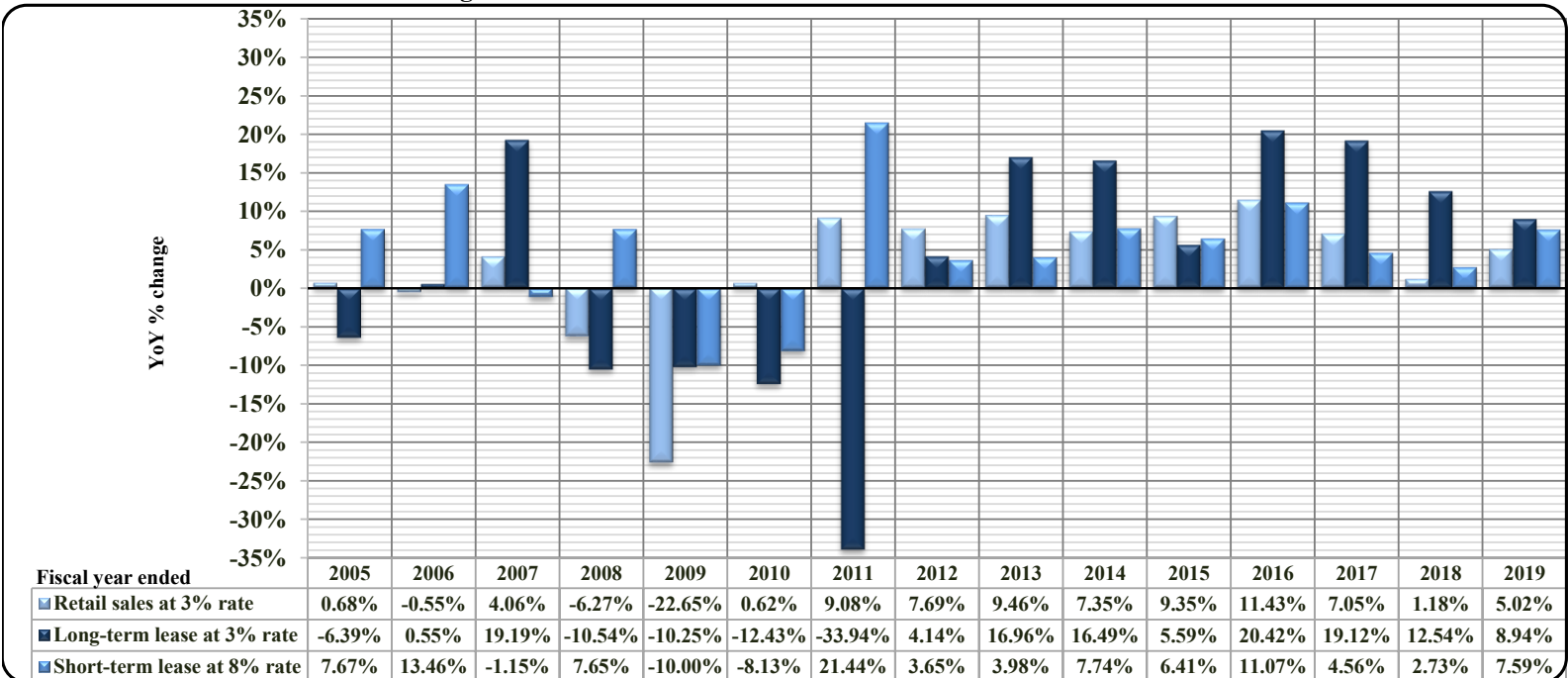


TABLE 41. SCRAP TIRE DISPOSAL TAX COLLECTIONS
[§ 105 ARTICLE 5B.]

Fiscal year	Gross tax collections [§]	Refunds [§]	Net collections before transfers [§]	Distributions and Transfers											TIMS, PDP component costs SL 2009-451, s. 6.20(a) [§]
				County share [§]	General Fund† [§]	Solid Waste Manage- ment Trust Fund† [§]	Scrap Tire Disposal Account† [§]	Inactive Hazardous Sites Cleanup Fund† [§]	Bernard Allen Memorial Emergency Drinking Water Fund† [§]	Admin- istrative costs [§105-187.19] [§]	Collection fees on overdue tax debts [§105-243.1] [§]	OSBM Civil Penalty & Forfeiture Fund [§105-236] [§]	Collection cost of fines/ forfeitures [§115C-457.2] [§]		
2004-05.....	12,259,625	8,879	12,250,746	8,182,206	-	601,633	3,248,817	-	-	214,847	3,243	-	-	-	
2005-06.....	13,142,842	15,552	13,127,290	8,734,254	-	642,225	3,468,013	-	-	210,782	5,521	66,496	-	-	
2006-07.....	13,875,393	12,156	13,863,236	9,238,133	-	679,274	3,668,082	-	-	213,896	2,603	60,994	254	-	
2007-08.....	14,574,042	21,277	14,552,765	9,954,689	-	1,137,679	3,128,617	-	-	262,892	2,082	66,534	272	-	
2008-09.....	14,185,321	131,463	14,053,858	9,601,837	-	1,097,353	3,017,720	-	-	275,682	1,352	59,664	251	-	
2009-10.....	14,934,867	28,817	14,906,051	10,201,287	-	1,165,861	2,477,455	364,332	364,332	261,246	2,319	68,900	318	-	
2010-11.....	16,230,347	31,930	16,198,417	11,101,924	2,010,369	1,268,791	685,813	396,497	396,497	257,094	3,895	73,727	318	3,491	
2011-12.....	17,165,243	28,066	17,137,177	11,776,756	2,268,989	1,345,915	591,080	420,598	420,598	250,707	2,616	59,126	243	548	
2012-13.....	17,263,397	11,249	17,252,148	11,834,424	-	1,352,506	2,874,074	422,658	422,658	275,968	4,130	65,291	262	178	
2013-14.....	17,374,495	201,170	17,173,325	11,774,566	5,046,243	-	-	-	-	278,935	13,217	60,098	241	26	
2014-15.....	18,061,718	(145,415)	18,207,133	12,462,677	5,341,147	-	-	-	-	323,137	11,137	68,752	283	-	
2015-16.....	19,283,437	28,468	19,254,969	13,200,850	5,646,467	-	-	-	-	298,096	12,730	96,420	407	-	
2016-17.....	19,725,068	74,956	19,650,111	13,464,535	5,759,441	-	-	-	-	324,039	10,785	90,910	402	-	
2017-18.....	19,837,432	49,889	19,787,542	13,564,822	5,804,618	-	-	-	-	309,108	11,455	97,110	429	-	
2018-19.....	20,874,719	32,215	20,842,505	14,306,965	6,140,433	-	-	-	-	282,047	12,060	100,515	485	-	

Tax rate and base:

A privilege tax is imposed on a tire retailer at a percentage rate of the sales price of each new tire sold at retail and on each new tire sold by a retailer or wholesale merchant to a wholesale merchant or retailer for placement on a vehicle offered for sale, lease, or rental by the retailer or wholesale merchant to provide funds for the disposal of scrap tires.

<u>Bead Diameter of Tire</u>	<u>Rate</u>	<u>Exemptions:</u>
Less than 20 inches	2%	bicycle tires and other tires for vehicles propelled by human power, recapped tires, and tires sold for placement on newly manufactured vehicles.
At least 20 inches	1%	

Effective July 1, 1991, the Scrap Tire Disposal Fee was moved to Article 5B of § 105 and redesignated as the Scrap Tire Disposal Tax. The 1% tax applied to retail sales of new tires for construction equipment, agricultural and industrial equipment, aircraft, and new tires sold to be placed on vehicles for rent, lease, or sale. Effective October 1, 1993, the rate increased to 2% on tires with a bead diameter of less than 20 inches. *SL 2001-424, s. 2.2.(j) specifies that the statutory Scrap Tire Disposal Account allocable portion of taxes levied during fiscal year 2001-02 be deposited into the General Fund; SL 2010-31, s. 2.2.(d) and SL 2010-123, s. 1.2.(a) specify similar treatment for taxes levied during fiscal year 2010-11 (certain Scrap Tire Disposal Account directed proceeds were credited to the General Fund as non-tax revenue); SL 2011-145, s. 2.2.(f) specifies a similar provision for taxes levied during fiscal year 2011-12 (Scrap Tire Disposal Account directed proceeds of \$2,268,989 were credited to the General Fund as non-tax revenue).

†SL 2013-360, s. 14.16(a), effective July 1, 2013, adjusts the allocation percentages of Scrap Tire Disposal Tax net tax proceeds such that a 30% portion is to remain in the General Fund (the 8% allocation to the Solid Waste Management Trust Fund, the 17% allocation to the Scrap Tire Disposal Account, and the 2.5% allocations to the Inactive Hazardous Sites Cleanup Fund and to the Bernard Allen Memorial Emergency Drinking Water Fund are abolished; the remaining 70% portion continues to be shared with county governments on a per capita basis).

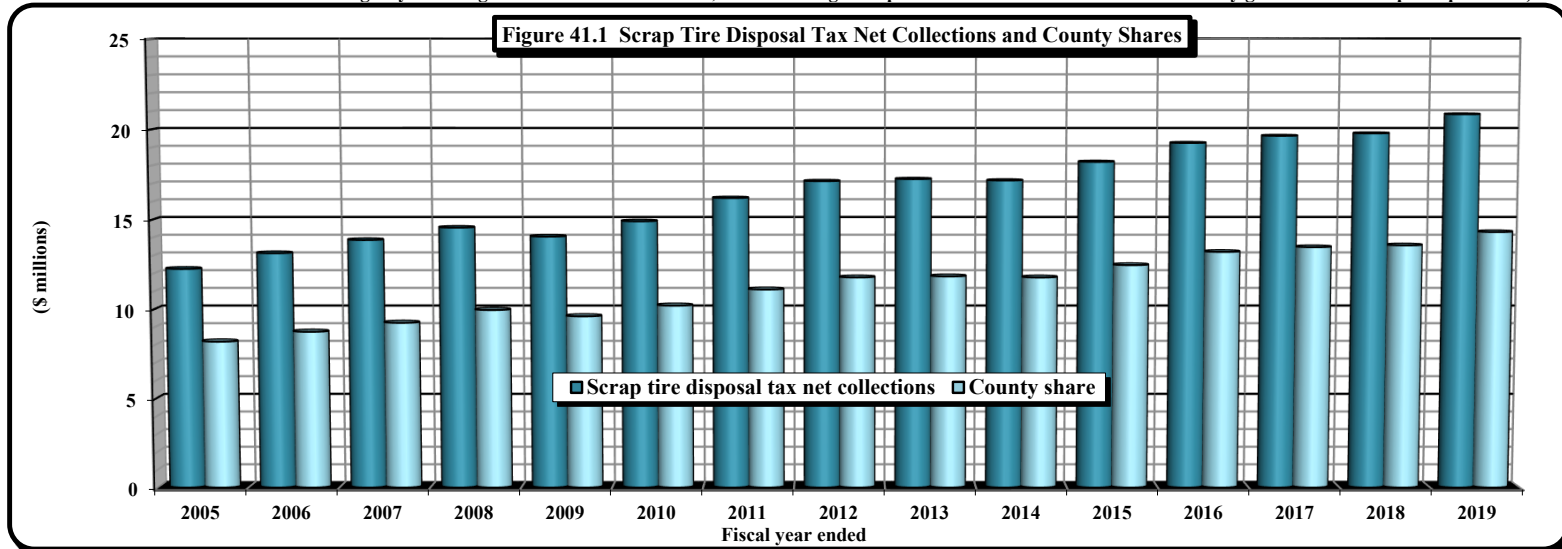


TABLE 42 . WHITE GOODS DISPOSAL TAX COLLECTIONS
[§ 105 ARTICLE 5C.]

Fiscal year	Gross tax collections [S]	Refunds [S]	Net collections before transfers [S]	Distributions and Transfers								
				County share [S]	Solid Waste Management Trust Fund† [S]	White Goods Management Account† [S]	Admin- istrative costs §105-187.24 [S]	General Fund† [S]	Collection fees on overdue tax debts §105-243.1 [S]	OSBM Civil Penalty & Forfeiture Fund [§105-236] [S]	Collection cost of fines/ forfeitures [§115C-457.2] [S]	TIMS, PDP component costs SL 2009-451, s. 6.20(a) [S]
2004-05.....	4,777,814	11,797	4,766,016	2,984,971	363,826	1,199,028	218,138	-	53	-	-	-
2005-06.....	4,926,720	16,527	4,910,193	3,073,573	374,338	1,231,319	224,093	-	571	6,298	-	-
2006-07.....	5,246,858	13,505	5,233,354	3,377,272	401,000	1,234,231	207,822	-	193	12,782	53	-
2007-08.....	5,002,619	19,734	4,982,885	3,013,981	379,325	1,348,255	233,835	-	420	7,040	29	-
2008-09.....	4,283,858	20,411	4,263,447	2,364,362	316,793	1,278,758	298,141	-	550	4,823	20	-
2009-10.....	4,450,409	11,200	4,439,209	2,463,585	331,346	1,346,898	293,543	-	36	3,783	17	-
2010-11.....	4,170,286	19,793	4,150,493	2,491,444	309,710	257,715	274,241	812,502	881	3,938	17	45
2011-12.....	4,446,274	36,649	4,409,625	2,685,139	332,825	-	244,713	1,142,351	125	4,449	18	5
2012-13.....	4,429,321	3,574	4,425,747	2,637,793	329,870	1,155,713	299,654	-	362	2,345	9	-
2013-14.....	4,499,881	5,860	4,494,021	2,498,440	37,427	125,741	312,500	1,514,356	89	5,447	22	-
2014-15.....	4,849,342	213,416	4,635,926	2,388,020	-	-	272,244	1,971,588	367	3,691	15	-
2015-16.....	5,044,915	8,874	5,036,041	2,566,372	-	-	329,012	2,136,296	43	4,299	18	-
2016-17.....	5,797,929	12,652	5,785,277	2,995,952	-	-	280,410	2,495,894	1,155	11,813	52	-
2017-18.....	9,361,617	21,927	9,339,691	5,081,805	-	-	303,632	3,948,403	-	5,825	26	-
2018-19.....	6,210,735	17,285	6,193,450	2,978,777	-	-	308,043	2,886,005	399	20,129	97	-

Tax rate and base: A privilege tax (excise tax) is imposed on a white goods retailer at a flat rate of \$3 for each new white good that is sold by the retailer. White goods are defined as refrigerators, ranges, water heaters, freezers, unit air conditioners, washing machines, dishwashers, clothes dryers, and other similar domestic and commercial large appliances.

The tax was first imposed January 1, 1994 and was intended to expire July 1, 1998. The tax was \$5 if the article did not contain chlorofluorocarbon refrigerants and \$10 if the article contained such refrigerants. Proceeds were intended to provide funds for use in managing discarded white goods and the removal of chlorofluorocarbon refrigerants from such articles. After deducting administrative costs, the net proceeds were to be allocated as follows: 5% to the Solid Waste Management Trust Fund, 20% to the White Goods Management Account, and 75% among the counties on a per capita basis.

Effective July 1, 1998, the sunset was extended to July 1, 2001; effective July 13, 2000, the expiration was deleted. The rate was reduced to a single flat amount of \$3 regardless of the contents of the article. The distribution of the tax was amended to increase the Solid Waste Management Trust Fund share from 5% to 8%; the county share was decreased from 75% to 72% with eligibility requirements established in order for counties to qualify for receipt of a distribution. *SL 2001-424, s. 2.2.(j) specifies that the statutory White Goods Management Account allocable portion of taxes levied during fiscal year 2001-02 be deposited into the General Fund; SL 2010-31, s. 2.2.(c) and SL 2010-123, s. 1.2.(b) specify similar treatment for taxes levied during fiscal year 2010-11 (certain White Goods Management Account directed proceeds were credited to the General Fund as non-tax revenue); SL 2011-145, s. 2.2.(g) specifies a similar provision for taxes levied during fiscal year 2011-12 (White Goods Management Account directed proceeds up to a maximum \$1,951,465 were credited to the General Fund as non-tax revenue).

†SL 2013-360, s. 14.17(a), effective August 1, 2013, adjusts the allocation percentages of White Goods Disposal Tax net tax proceeds such that a 28% portion is to remain in the General Fund (the 8% allocation to the Solid Waste Management Trust Fund and 20% allocation to the White Goods Management Account are abolished; the remaining 72% portion continues to be shared with county governments on a per capita basis). Effective on or after July 1, 2016, a retailer-contractor is liable for tax for any white good withdrawn from inventory to fulfill a real property contract in the State.

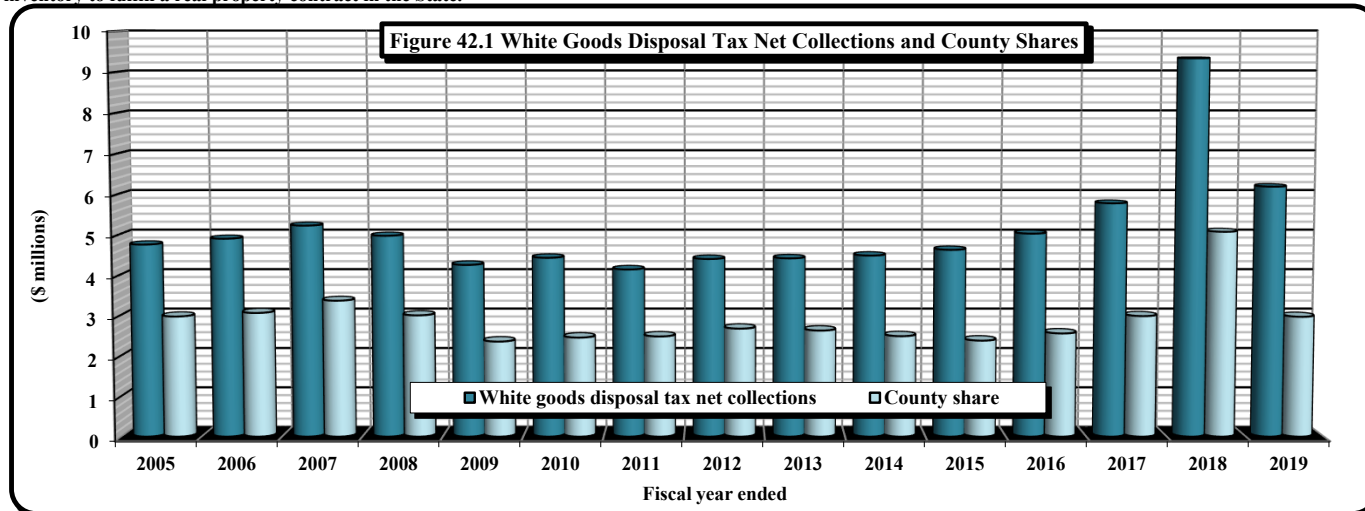


TABLE 43. DRY-CLEANING SOLVENT TAX COLLECTIONS

[§ 105 ARTICLE 5D.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]
2004-05.	895,453	-	895,453
2005-06.	815,822	-	815,822
2006-07.	754,409	-	754,409
2007-08.	644,602	-	644,602
2008-09.	534,130	-	534,130
2009-10.	474,158	-	474,158
2010-11.	424,212	-	424,212
2011-12.	367,245	-	367,245
2012-13.	311,237	-	311,237
2013-14.	296,001	-	296,001
2014-15.	235,437	-	235,437
2015-16.	232,457	-	232,457
2016-17.	196,599	-	196,599
2017-18.	171,821	-	171,821
2018-19.	161,811	-	161,811

Dry-cleaning solvent tax rates and bases:

The dry-cleaning solvent tax, enacted in 1997, imposes a privilege tax on a dry-cleaning solvent retailer at a flat rate for each gallon of dry-cleaning solvent sold by the retailer to a dry-cleaning facility; an excise tax is imposed on dry-cleaning solvent purchased outside the State for storage, use, or consumption by a dry-cleaning facility in this State.

The rate of the privilege tax and the excise tax is \$10 (\$5.85)* for each gallon of halogenated hydrocarbon-based dry-cleaning solvent and \$1.35 (\$.80)** for each gallon of hydrocarbon-based dry-cleaning solvent. These taxes are in addition to all other taxes.

*,**Applicable rates prior to October 1, 2001.

SL 09-483 extends the sunset provision from January 1, 2010 to January 1, 2020.

SL 19-237 extends the sunset provision from January 1, 2020 to January 1, 2030.

Proceeds of the tax are deposited into the Dry-Cleaning Solvent Cleanup Fund.

TABLE 44. PIPED NATURAL GAS EXCISE TAX COLLECTIONS

[§ 105 ARTICLE 5E.]

[Repealed by SL 2013-316, s. 4.1(d), effective July 1, 2014, and applicable to gross receipts billed on or after that date; concurrently, gross receipts are subject to the combined general rate under Article 5, § 105-164.4(a)(9).]

†[Collections are \$0 for fiscal year 2015-16 thereafter; table retained for historical reference.]

Fiscal year	Gross tax collections† [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers					Collections to General Fund [\$]	Year-over-year % change	
				Municipal share [\$]	Special Reserve Fund [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	Collection fees on overdue tax debts [\$]		Gross collections	Amount to General Fund
2000-01.	65,165,433	-	65,165,433	27,952,436	-	-	-	-	37,212,997	33.1%	34.3%
2001-02.	65,324,778	257,719	65,067,059	7,953,531	16,163,604	-	-	-	40,949,924	0.2%	10.0%
2002-03.	65,875,332	2,568,268	63,307,065	26,453,663	-	-	-	-	36,853,402	0.8%	-10.0%
2003-04.	65,502,633	709,827	64,792,806	25,797,925	-	-	-	-	38,994,881	-0.6%	5.8%
2004-05.	62,084,042	1,526,029	60,558,013	25,476,410	-	-	-	-	35,081,603	-5.2%	-10.0%
2005-06.	58,507,317	185,898	58,321,419	24,639,745	-	27,406	-	-	33,654,268	-5.8%	-4.1%
2006-07.	61,514,335	11,431	61,502,904	25,445,011	-	686	3	-	36,057,204	5.1%	7.1%
2007-08.	59,771,818	9,719	59,762,099	23,285,683	-	28	-	-	36,476,388	-2.8%	1.2%
2008-09.	59,680,420	-	59,680,420	25,435,897	-	-	-	4,495	34,240,028	-0.2%	-6.1%
2009-10.	59,805,447	7,244	59,798,203	25,982,258	-	20,161	93	1,597	33,794,094	0.2%	-1.3%
2010-11.	54,701,827	-	54,701,827	23,706,373	-	-	-	-	30,995,454	-8.5%	-8.3%
2011-12.	45,621,128	5,139	45,615,989	19,754,660	-	134	1	28	25,861,167	-16.6%	-16.6%
2012-13.	52,215,503	90,736	52,124,767	21,712,714	-	-	-	468	30,411,586	14.5%	17.6%
2013-14.	55,703,643	1,531	55,702,112	25,311,963	-	-	-	-	30,390,149	6.7%	-0.1%
2014-15.	6,116,901	6,116,901	0	-	-	-	-	-	0	-89.0%	-100.0%

Effective July 1, 1999, gross receipts from the sale of piped natural gas were exempted from the 3.22% franchise tax

rate and the 3% sales and use tax rate and were made subject to the piped natural gas excise tax.

Piped natural gas excise tax rates and bases: An excise tax is imposed on piped natural gas received for consumption in this State and is imposed in lieu of a sales and use tax and a percentage gross receipts tax on piped natural gas.

The tax rate is based on monthly therm volumes of piped natural gas received by the end-user of the gas.

Monthly Volume of Therms Rate Per Therm [Sales to manufacturers/farmers for qualifying purposes are exempt effective for transactions on/after July 1, 2010.]

First 200

\$.047

201 to 15,000

.035

15,001 to 60,000

.024

60,001 to 500,000

.015

Over 500,000

.003

2001-02

The State retained \$16,163,604 of allocable municipal share funds due to the revenue shortfall.

TABLE 45. CERTAIN MACHINERY and EQUIPMENT TAX COLLECTIONS
[§ 105 ARTICLE 5F.]

[SL 2017-57 repeals the entirety of § 105 ARTICLE 5F effective July 1, 2018, and applies to transactions made on or after that date.]

Collection levels for fiscal years beginning with 2018-19 reflect tax liabilities incurred for periods prior to repeal (July 1, 2018).

Fiscal year	Gross tax collections [S]	Refunds [S]	Net collections before transfers [S]	Transfers				Collections to General Fund [S]	Year-over-year % change	
				Collection fees on overdue tax debts [S]	OSBM Civil Pen- alty & Forfeiture Fund [S]	Collection cost of fines/for- feitures [S]	TIMS and PDP compo- nent costs SL 2009-451 s. 6.20(a) [S]		Gross collec- tions [S]	Amount to General Fund
2005-06...	11,991,983	34,366	11,957,618	-	5,627	-	-	11,951,991	-	-
2006-07...	37,133,967	397,117	36,736,849	229	177,102	738	-	36,558,780	209.66%	205.88%
2007-08...	38,186,316	252,803	37,933,513	6,813	177,345	725	-	37,748,630	2.83%	3.25%
2008-09...	33,447,785	401,208	33,046,577	2,432	177,777	748	-	32,865,620	-12.41%	-12.94%
2009-10...	33,028,880	905,334	32,123,546	7,174	218,227	1,008	-	31,897,136	-1.25%	-2.95%
2010-11...	34,073,552	1,349,973	32,723,579	431	222,053	959	3,524	32,496,612	3.16%	1.88%
2011-12...	36,661,349	321,757	36,339,592	7,418	137,916	568	11,101	36,182,589	7.59%	11.34%
2012-13...	37,270,518	229,711	37,040,807	6,090	172,351	692	362	36,861,312	1.66%	1.88%
2013-14...	37,352,859	1,664,026	35,688,833	5,254	160,605	645	-	35,522,329	0.22%	-3.63%
2014-15...	41,609,565	253,891	41,355,674	5,818	233,701	962	-	41,115,193	11.40%	15.74%
2015-16...	47,414,223	704,463	46,709,760	5,416	290,888	1,227	-	46,412,229	13.95%	12.88%
2016-17...	48,388,426	733,047	47,655,379	11,380	305,837	1,352	-	47,336,810	2.05%	1.99%
2017-18...	48,039,063	954,622	47,084,441	44,397	324,366	1,434	-	46,714,244	-0.72%	-1.32%
2018-19...	5,990,375	1,425,028	4,565,347	11,529	211,586	1,021	-	4,341,211	-87.53%	-90.71%

Effective January 1, 2006, transactions of certain machinery and equipment and manufacturing fuel were exempted from State sales and use taxes imposed on the seller and, concurrently, made subject to a privilege tax imposed on the purchaser. [Applicable tax rates remained unchanged.]

Manufacturing machinery and equipment and recycling equipment are subject to a 1% tax rate with a maximum \$80 tax per article. [Purchases by State agencies are exempted from the privilege taxes imposed by this Article; effective October 1, 2014, the exemption in § 105-164.13(62) does not apply to an item used to maintain or repair tangible personal property pursuant to a service contract exempt from tax under § 105-164.41(b)(4).]

Prior to October 1, 2007, a privilege tax rate of 1% was imposed on fuel purchased by a manufacturing industry or plant used to operate the industry or plant.

Effective October 1, 2007, fuel purchased by a manufacturing industry or plant for qualifying purposes was reduced from 1% to 0.7%; effective July 1, 2008, the 0.7% rate was further reduced to 0.5%; effective July 1, 2009, the 0.5% rate was reduced to 0.3%; effective July 1, 2010, such transactions are fully exempt.

Effective July 1, 2007, the scope of this tax was expanded to include a company primarily engaged at the establishment in research and development activities in the physical, engineering, and life sciences (NAICS code-54171) that purchases qualifying equipment or attachment or repair parts for equipment (previously, purchases by research and development companies were subject to the combined State and local sales or use tax).

Effective October 1, 2007, a company primarily engaged at the establishment in software publishing activities included in the industry group (NAICS code-5112) was made subject to the tax for qualifying purchases. [Qualifying purchases for research and development and software publishing companies pertain to equipment (repair parts and attachments) that are capitalized by the company for tax purposes, are used by the company in the research and development of tangible personal property, and are considered mill machinery if purchased by the company to be used in the research and development of tangible personal property manufactured by the company.]

Effective October 1, 2007, the scope of this tax was expanded to include an eligible datacenter that purchases qualifying machinery or equipment to be located and used at the datacenter. Effective July 1, 2010, SL 2010-91 added provisions for qualifying requirements for a second datacenter, included eligibility for contractors and subcontractors of a datacenter, specified that the tax does not apply to equipment and machinery of an eligible Internet datacenter exempt from sales tax under § 105-164.13(55), and excluded software from taxable machinery and equipment definition in accordance with the datacenter-related software exemption from sales tax under § 105-164.13(43a)b.

Effective for transactions made on or after July 1, 2015, purchases or sales of datacenter machinery and equipment by or to an owner of a datacenter, or a contractor or subcontractor of an owner of a datacenter, are subject to the general 4.75% State rate of sales and use tax (the privilege tax imposed on machinery and equipment transactions purchased by a qualifying datacenter pursuant to § 105 Article 5F expires for transactions made on or after July 1, 2015).

Effective July 1, 2008, Article 5F was expanded to impose the tax on qualifying purchases of a company primarily engaged at the establishment in industrial machinery refurbishing activities included in industry group (NAICS code-811310).

Effective January 1, 2011, SL 2010-147 excluded purchases by motion picture and film production companies; purchases are now subject to the general State and local sales and use tax rates.

Effective July 1, 2013, Article 5F was expanded to impose the tax on a company located at a ports facility for waterborne commerce that purchases machinery and equipment that is used at the facility to unload or to facilitate the unloading or processing of bulk cargo to make it suitable for delivery to and use by manufacturing facilities (includes parts, accessories, or attachments used to maintain, repair, replace, upgrade, improve, or otherwise modify such machinery and equipment); provisions are effective for transactions occurring on or after July 1, 2013.

Effective July 1, 2013, Article 5F was expanded to impose the tax on purchases of mill machinery, distribution machinery, or parts or accessories for mill machinery or distribution machinery for storage, use, or consumption in North Carolina by a qualifying large manufacturing and distribution facility that is used primarily for manufacturing or assembling products and distributing finished products (special investment and employment level requirements apply); provisions are effective for transactions occurring on or after July 1, 2013 and expire for transactions occurring on or after July 1, 2018.

Effective July 1, 2016, Article 5F was expanded to impose the tax on certain tangible personal property purchases by certain recyclers, certain tangible personal property purchases by precious metal extraction companies, and certain tangible personal property purchases by certain metal work fabrication companies. Effective July 14, 2016, Article 5F was expanded to impose the tax on companies located at ports facilities (applies retroactively to purchases made on or after July 1, 2013).

TABLE 46 . SOLID WASTE DISPOSAL TAX COLLECTIONS
[§ 105 ARTICLE 5G.]

Fiscal year	Gross tax collections [S]	Refunds [S]	Net collections before transfers [S]	Distributions and Transfers										
				Local shares: 37.5%*		Inactive Hazardous Sites Cleanup Fund [S]	Solid Waste Management Trust Fund+ [S]	General Fund† [S]	Admin- istrative costs of collection [S]	Permit applica- tion costs [S]	Collection fees on overdue tax debts [S]	OSBM Civil Penalty & Forfeiture Fund [S]	Collection cost of fines/ forfeitures [S]	TIMS and PDP compo- nent costs SL 2009-451, s. 6.20(a) [S]
				County share: 18.75% [S]	City share: 18.75% [S]									
2008-09...	14,755,816	58,641	14,697,175	2,256,854	2,256,854	6,018,278	1,504,570	-	982	2,643,514	-	16,055	68	-
2009-10...	18,251,052	17,653	18,233,400	3,412,833	3,412,833	9,100,888	2,275,222	-	-	-	-	31,479	145	-
2010-11...	18,425,733	83,608	18,342,125	3,433,041	3,433,041	9,154,775	2,288,694	-	621	-	-	31,726	137	91
2011-12...	18,762,397	1,324	18,761,073	3,514,275	3,514,275	9,371,400	2,342,850	-	88	-	-	18,096	75	15
2012-13...	17,250,629	62,659	17,187,970	2,939,564	2,939,564	7,838,838	1,959,710	-	200	1,469,581	-	40,350	162	-
2013-14...	17,242,381	5,407	17,236,973	3,225,101	3,225,101	8,600,269	-	2,145,380	245	-	197	40,519	163	-
2014-15...	18,527,842	22,578	18,505,264	3,462,160	3,462,160	9,232,427	-	2,308,107	6,163	-	-	34,107	140	-
2015-16...	19,168,743	254,906	18,913,837	3,516,695	3,516,695	9,377,852	-	2,335,446	67,835	-	-	98,900	415	-
2016-17...	20,192,078	417,190	19,774,888	3,693,981	3,693,981	9,850,615	-	2,462,654	45,999	-	4,896	22,663	100	-
2017-18...	20,476,020	608,128	19,867,891	3,700,184	3,700,184	9,867,158	-	2,463,581	77,662	-	171	58,692	259	-
2018-19...	22,466,071	549	22,465,522	4,194,203	4,194,203	11,184,540	-	2,799,344	80,265	-	-	12,906	62	-

Tax rate and base:

Effective July 1, 2008, an excise tax (\$2 per ton of waste) is imposed on the disposal of municipal solid waste and construction and demolition debris in any landfill and on the transfer of municipal solid waste and construction and demolition debris to a transfer station for disposal outside the State (applies to landfills and transfer stations permitted pursuant to Solid Waste Management laws, Article 9 of Chapter 130A of the NC General Statutes). The tax liability is on the municipal solid waste and construction and demolition debris received from third parties and on municipal solid waste and construction and demolition debris disposed of by the owner or operator.

Disposition of Proceeds:

Inactive Hazardous Sites Cleanup Fund [§ 130A-310.11]: 50%

*Cities and counties in the State that provide solid waste management programs and services: 37.5% [counties: 18.75%; cities: 18.75%]

A city or county served by a regional solid waste management authority established under Article 22 is excluded from the solid waste disposal tax distribution.

†Solid Waste Management Trust Fund [§ 130A-309.12]: 12.5% [Effective July 1, 2013, SL 2013-360, s. 14.18.(a) repeals § 130A-309.12 and amends § 105-187.63(3) to provide for 12.5% of the net tax proceeds to remain in the General Fund instead of being credited to the Solid Waste Management Trust Fund.]

Figure 46.1 Solid Waste Disposal Tax: Collections, Distributions, and Transfers

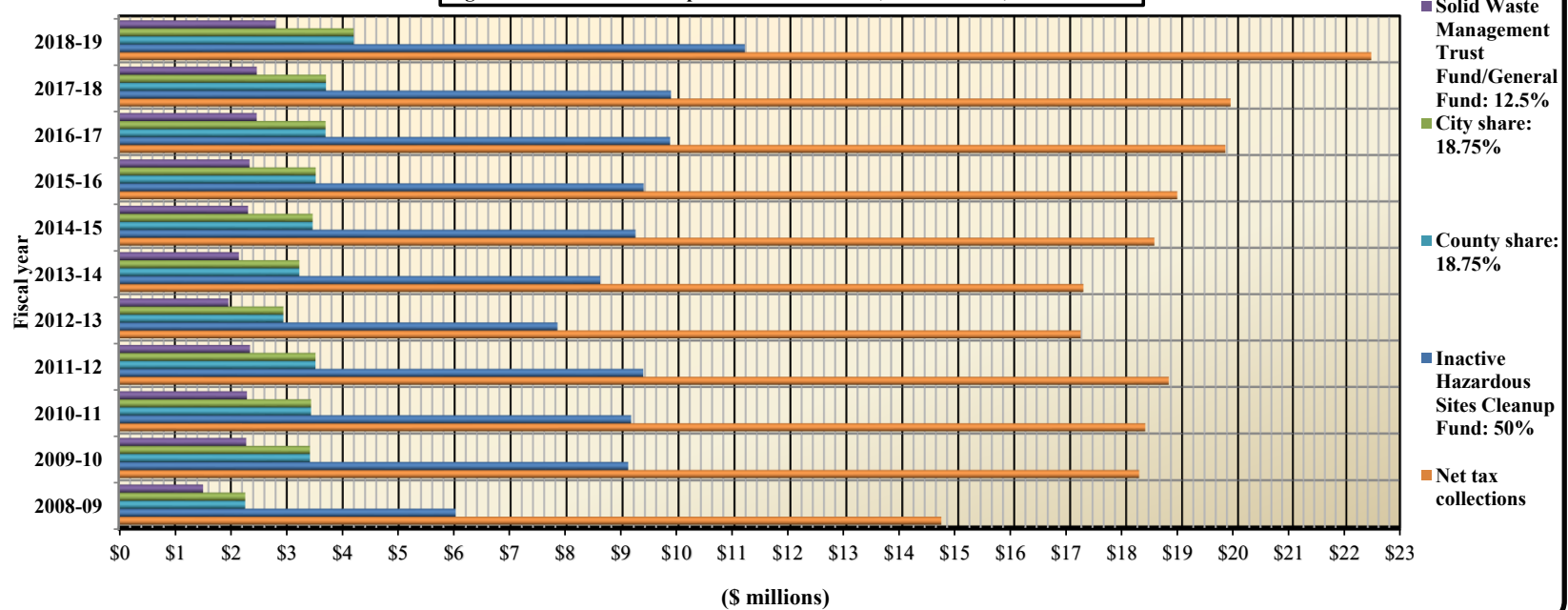


TABLE 46A. 911 SERVICE CHARGE FOR PREPAID WIRELESS TELECOMMUNICATIONS SERVICE
[§ 105 ARTICLE 5H.]

SL 2011-122, s. 9, imposes a service charge on each retail transaction of prepaid wireless telecommunications service occurring in this State effective for transactions on or after July 1, 2013; the 911 service charge (60¢ per transaction) for prepaid wireless telecommunications service is in addition to the sales tax imposed on the sale or recharge of prepaid telephone calling service under § 105-164.4(a)(4d). § 105-187.70 mandates the Department of Revenue to comply with the provisions of § 62A Article 3 to receive and transfer the 911 service charge collections to the 911 Fund. The 911 service charge rate is established by the North Carolina 911 Board and is set at the same rate as the monthly service charge for nonprepaid service.

Fiscal year	Gross revenue†[\$]	Refunds [\$]	Transfers				Net revenue [\$]
			§ 62A-60(d)		§ 105-236	§ 115C-457.2	
			911 Fund [\$]	DOR cost [\$]	Amount [\$]	Cost [\$]	
2013-14	5,445,298	-	3,928,057	72,715	-	-	1,444,526
2014-15	9,891,603	3,034	8,825,948	306,525	-	-	756,097
2015-16	10,914,143	-	11,834,759	380,069	-	-	(1,300,685)
2016-17	11,933,190	16,724	9,801,114	404,913	27,526	122	1,682,792
2017-18	13,977,308	233,777	13,504,809	409,184	20,848	92	(191,403)
2018-19	14,987,202	14,433	14,447,658	374,526	21,921	106	128,558

†Sellers of prepaid wireless telecommunications service may retain an administrative allowance of 5% of the service charges collected from consumers and remitted to the NCDOR (sellers are allowed to retain *all* of the service charges collected in the first three calendar months).

The North Carolina 911 Board voted to increase the 911 service charge to 65¢ per transaction effective July 1, 2018. The new service charge rate applies to each retail transaction of prepaid wireless telecommunications service that occurs on or after July 1, 2018.

TABLE 46B. JOB DEVELOPMENT INVESTMENT GRANT FEES
[§ 143B-437.58 ARTICLE 10.]

Fiscal year	Gross revenue†[\$]	Refunds [\$]	Transfers	
			§ 143B-437.58	
			DOC [\$]	DOR [\$]
2018-19	224,243	-	201,819	22,424

SL 2018-5, s. 15.1(f) rewrites § 143B-437.58(a) to provide that a fee is payable [to the NCDOR] of the greater of two thousand five hundred dollars (\$2,500) or three one-hundredths of one percent (.03%) of an amount equal to the grant less the maximum amount to be transferred pursuant to § 143B-437.61. The grantee annual report fee is to be submitted to the NCDOR (no later than March 1 of each year) along with information required as a condition of continuation in the Job Development Investment Grant Program. Previously, the annual fee was remitted to the Economic Investment Committee. The law change merely transfers the responsibility for fee collection to the NCDOR from the Economic Investment Committee. The proceeds of the fee are receipts of the agency to which they are credited.

TABLE 47. GIFT TAX COLLECTIONS

[§ 105 ARTICLE 6.]

Fiscal year	Gift tax gross collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	Collections to General Fund [\$]	Year-over-year % change			
								Gift tax gross collections	Gift tax refunds	Gift tax net collections	Gift tax collections to General Fund
2004-05.....	19,462,689	555,333	18,907,356	10,519	-	-	18,896,837	13.68%	14.99%	13.64%	13.63%
2005-06.....	17,234,381	908,922	16,325,460	8,064	80,326	-	16,237,070	-11.45%	63.67%	-13.66%	-14.08%
2006-07.....	16,471,817	659,457	15,812,360	6,911	162,991	679	15,641,779	-4.42%	-27.45%	-3.14%	-3.67%
2007-08.....	17,858,110	369,199	17,488,911	44,844	89,617	366	17,354,083	8.42%	-44.01%	10.60%	10.95%
2008-09.....	12,807,960	478,878	12,329,082	2,450	35,444	149	12,291,039	-28.28%	29.71%	-29.50%	-29.17%
2009-10.....	12,497,885	434,942	12,062,943	7,771	26,249	121	12,028,801	-2.42%	-9.17%	-2.16%	-2.13%
2010-11.....	3,252,392	267,353	2,985,039	3,684	17,642	76	2,963,637	-73.98%	-38.53%	-75.25%	-75.36%
2011-12.....	383,889	148,719	235,171	24,385	50,600	208	159,977	-88.20%	-44.37%	-92.12%	-94.60%
2012-13.....	859,753	22,986	836,767	16,054	2,751	11	817,951	123.96%	-84.54%	255.81%	411.29%
2013-14.....	648,264	6,794	641,470	-	116,112	466	524,891	-24.60%	-70.44%	-23.34%	-35.83%
2014-15.....	225,734	6,257	219,477	1,864	5,800	24	211,789	-65.18%	-7.90%	-65.79%	-59.65%
2015-16.....	442,664	409,310	33,354	23,230	6,543	28	3,553	96.10%	5,441.86%	-84.80%	-98.32%
2016-17.....	3,027	-	3,027	163	-	-	2,864	-99.32%	100.00%	-90.92%	-19.39%
2017-18.....	43,506	-	43,506	-	351	2	43,153	1,337.24%	-	1,337.24%	1,406.64%
2018-19.....	93,674	-	93,674	908	-	-	92,766	115.32%	-	115.32%	114.97%

Detail may not add to totals due to rounding.

Gift tax rates and bases:

The gift tax was levied upon the shares of the respective beneficiaries in all property within the jurisdiction of North Carolina, real, personal and mixed, and any interest therein which shall in any one calendar year be transferred by gift made subsequent to March 24, 1939.

The gift tax was imposed on the donor and based on one of three graduated rate scales determined by the relationship of the donee to the donor:

Class A: any lineal ancestor or descendant

Class B: brother, sister, descendant of a brother or sister, and aunt or uncle related by blood

Class C: all others

The annual exclusion amount for gifts made on or after **January 1, 2006**, was \$12,000. (Gifts made on or after **January 1, 2002**, and prior to **January 1, 2006**, were subject to an \$11,000 annual exclusion. The annual exclusion amount for tax years prior to 2002 was \$10,000.) The exclusion did not apply to gifts of future interest. Gifts to spouses were exempt, including property given to a spouse as a qualified terminable interest property under federal law. In addition, a lifetime exemption of \$100,000 was allowed each donor for gifts made to Class A donees and was apportionable among the donees in the same ratio as the gross gift shares.

SL 2008-107, s. 28.18(a) repeals the gift tax effective for gifts made on or after **January 1, 2009**. Collection levels for fiscal years beginning with 2009-10 reflect returns filed and/or tax liabilities incurred for periods prior to repeal that were processed during the designated fiscal years.

Figure 47.1 Gift Tax Gross Collections

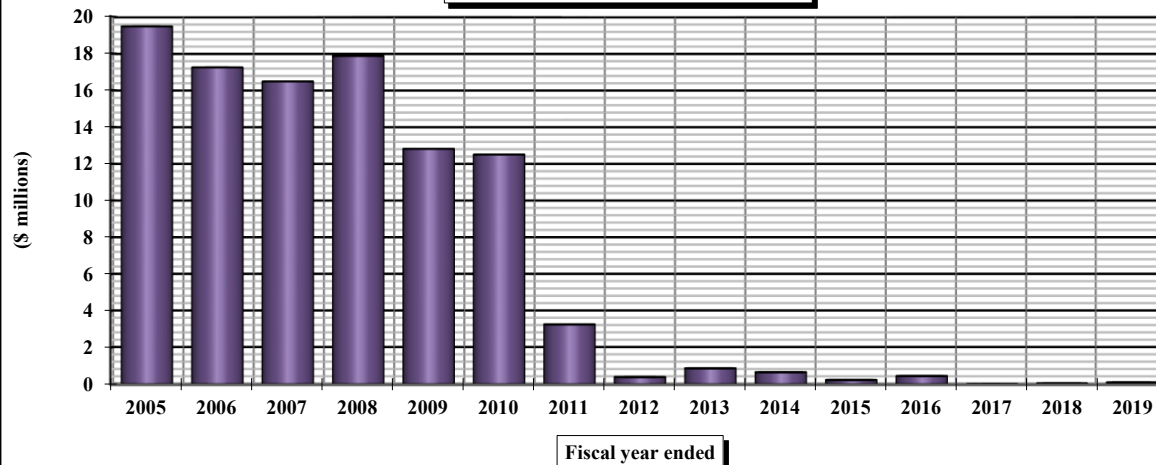


TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS

[§ 105 ARTICLE 8A.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	Collections to General Fund [\$]	Year-over-year % change
							Amount to General Fund
2004-05.....	357,915	5,553	471	-	-	351,890	-33.28%
2005-06.....	302,785	32,739	-	115	-	269,931	-23.29%
2006-07.....	324,590	42	-	13	-	324,535	20.23%
2007-08.....	282,839	4,284	-	-	-	278,555	-14.17%
2008-09.....	186,566	2,503	-	588	2	183,472	-34.13%
2009-10.....	345,419	-	-	5	-	345,414	88.27%
2010-11.....	370,921	-	94	41	-	370,786	7.35%
2011-12.....	408,834	-	62	10	-	408,762	10.24%
2012-13.....	327,042	-	2	1,237	5	325,798	-20.30%
2013-14.....	296,230	-	2	1,424	6	294,799	-9.51%
2014-15.....	288,056	-	-	162	1	287,893	-2.34%
2015-16.....	256,950	-	-	-	-	256,950	-10.75%
2016-17.....	245,206	288	-	25	0	244,893	-4.69%
2017-18.....	306,605	-	-	-	-	306,605	25.20%
2018-19.....	261,415	-	-	2,757	13	258,645	-15.64%

Freight car lines tax rate and base:

The property of freight line companies constitutes a special class of property. In lieu of all ad valorem taxes by either or both the State government and the local taxing jurisdictions, a tax of 3% is imposed on the total gross earnings received from all sources by such freight line companies within the State.

Figure 48.1 Freight Car Lines Tax Net Collections to General Fund

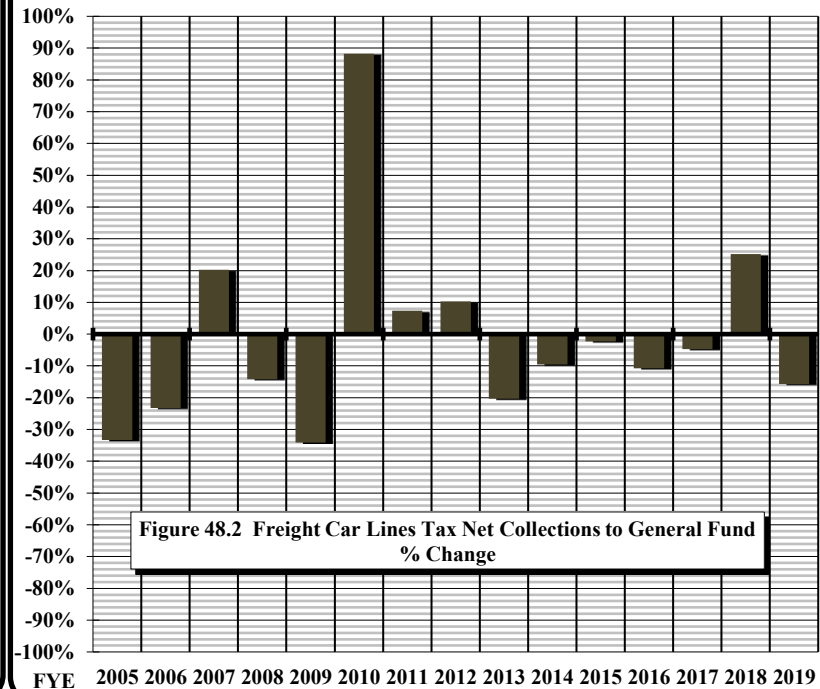
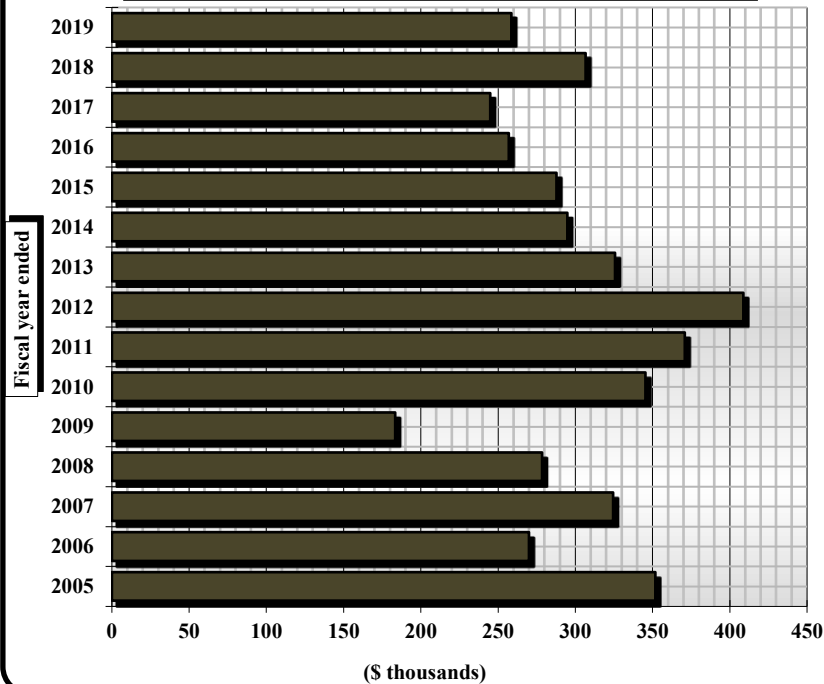


TABLE 49. TAXES UPON INSURANCE COMPANIES COLLECTIONS
[§ 105 ARTICLE 8B.; § 58 ARTICLE 6.]

Fiscal year	Insurance gross collections [\$]	Refunds [\$]	Net collections: Premiums Tax & Regulatory Fee [\$]	Allocations and Transfers:				Amount to General Fund [\$]	Year-over-year % change				
				Special Revenue Fund Allocation § 105-228.5 § 58-6-25 [\$]	NC Health Insurance Risk Pool Fund†† § 105-228.5B [\$]	OSBM Civil Penalty & Forfeiture Fund § 105-236 [\$]	Fines/forfeitures collection cost § 115C-457.2 [\$]		Insurance gross collections	Refunds	Insurance net collections	Special Revenue Fund Allocation	Amount to General Fund
2004-05...	472,333,119	8,727,382	463,605,737	31,941,535	-	-	-	431,664,202	1.13%	-49.55%	3.07%	21.12%	1.95%
2005-06...	477,758,913	9,508,921	468,249,992	36,514,195	-	6,503	-	431,729,295	1.15%	8.96%	1.00%	14.32%	0.02%
2006-07...	530,744,875	16,286,059	514,458,816	38,883,216	-	30,062	125	475,545,413	11.09%	71.27%	9.87%	6.49%	10.15%
2007-08...	539,241,289	4,779,141	534,462,148	41,695,263	-	67,999	278	492,698,607	1.60%	-70.66%	3.89%	7.23%	3.61%
2008-09...	563,111,589	34,070,262	529,041,327	45,194,681	17,153,195	91,123	383	466,601,945	4.43%	612.90%	-1.01%	8.39%	-5.30%
2009-10...	540,658,706	12,963,581	527,695,125	32,588,009	8,209,727	48,505	224	486,848,660	-3.99%	-61.95%	-0.25%	-27.89%	4.34%
2010-11...	540,871,159	9,960,823	530,910,336	44,919,852	5,853,892	1,975	9	480,134,608	0.04%	-23.16%	0.61%	37.84%	-1.38%
2011-12...	522,030,973	10,591,043	511,439,930	47,864,822	3,132,926	1,583	7	460,440,592	-3.48%	6.33%	-3.67%	6.56%	-4.10%
2012-13...	582,178,479	5,377,144	576,801,335	55,252,007	-	39,818	160	521,509,351	11.52%	-49.23%	12.78%	15.43%	13.26%
2013-14...	543,503,003	34,000,086	509,502,916	54,788,707	13,789,181	2,903	12	440,922,114	-6.64%	532.31%	-11.67%	-0.84%	-15.45%
2014-15...	577,409,045	13,652,813	563,756,232	53,070,998	-	8,903	37	510,676,294	6.24%	-59.84%	10.65%	-3.14%	15.82%
2015-16...	561,690,493	22,314,689	539,375,804	54,270,125	-	17,448	74	485,088,157	-2.72%	63.44%	-4.32%	2.26%	-5.01%
2016-17...	603,618,209	36,512,737	567,105,472	74,903,931	-	103,283	456	492,097,802	7.46%	63.63%	5.14%	38.02%	1.45%
2017-18...	655,845,743	20,127,779	635,717,964	69,464,198	-	147,788	653	566,105,324	8.65%	-44.87%	12.10%	-7.26%	15.04%
2018-19...	635,015,295	10,201,922	624,813,373	71,065,209	-	68,898	332	553,678,933	-3.18%	-49.31%	-1.72%	2.30%	-2.20%

Article 8B of § 105 imposes a gross premiums tax on insurers, Article 65 corporations, HMOs, and self-insurers. In addition, a regulatory charge (authorized under § 58-6-25) and retaliatory premium taxes (authorized under § 105-228.8) are imposed on insurance companies. An insurer, HMO, or Article 65 corporation that is subject to the gross premiums tax is not subject to the corporation income tax or the franchise tax. Refer to *Table 50* for tax base and rate information as related to taxes and other levies imposed on insurance companies. Collections shown in the table only include those taxes deposited to the General Fund by the state Department of Revenue; collections are a combination of tax collections directly received from taxpayers by DOR pursuant to § 105 and collections of taxes administered by DOI as required to be reported to DOR.

Effective January 1, 1997, the insurance statutes were amended to transfer the responsibility for collecting certain insurance taxes from DOI to DOR.

††SL 2007-532, s. 4(c) provides that, beginning in fiscal year 2008-09, an amount equal to the growth in revenue from the tax applied to gross premiums under § 105-228.5(d)(2) be transferred from the General Fund to the NC Health Insurance Risk Pool Fund established in § 58-50-225. The amount of the initial transfer, \$17,153,195, is the actual difference between the amount of General Fund attributed revenue collected during fiscal year 2007-08, \$492,698,607, and the comparable amount collected during fiscal year 2006-07, \$475,545,413. (Beginning with fiscal year 2010-11, the transfer calculation factor is reduced to 30% of the growth in revenue as defined within § 105-228.5B.) § 58-50-225 is repealed effective January 1, 2017; insurance operations of the Pool were scheduled to sunset on January 1, 2014.

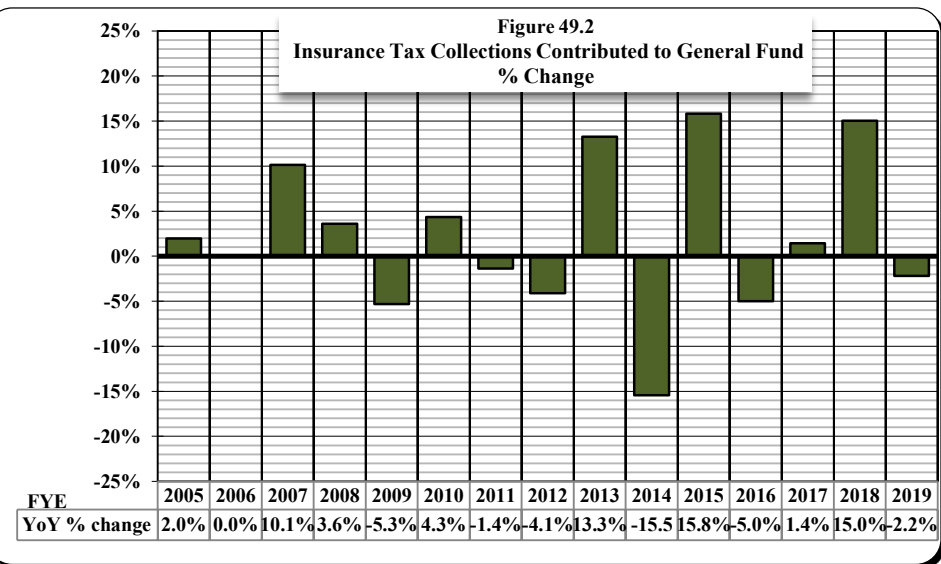
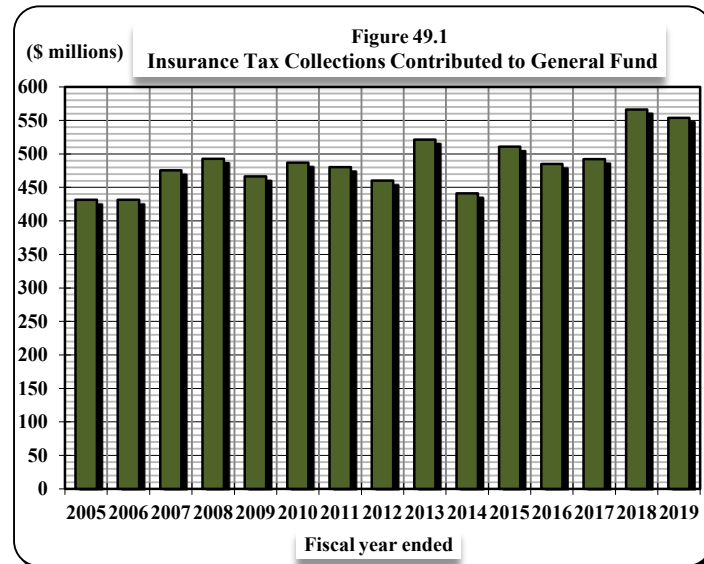


TABLE 50. TAXES UPON INSURANCE COMPANIES NET COLLECTIONS BY COMPANY TYPE
[§ 105 ARTICLE 8B.]

[Refer to chart for rate, base, and disposition of proceeds details.]

Fiscal year	Insurance Company Type														
	Insurance Levy Type														
	Life		Fire & Casualty		Additional Rate†				Health Maintenance		Hospital & Dental		Title		
	Taxes Measured by Gross Premiums	Regulatory Charge	Taxes Measured by Gross Premiums	Regulatory Charge	General Fund Proceeds	Volunteer Fire Department Fund	Department of Insurance Proceeds [§ 58-84-25]	Workers' Compensation Fund [§ 58-87-10(f)]	Taxes Measured by Gross Premiums	Regulatory Charge	Taxes Measured by Gross Premiums	Regulatory Charge	Taxes Measured by Gross Premiums	Regulatory Charge	
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
2004-05...	127,759,932	6,209,576	194,365,794	11,235,224	12,739,606	4,246,535	5,638,675	-	12,110,142	1,215,263	46,043,901	1,889,342	2,618,437	123,662	
2005-06...	124,110,799	7,413,774	210,262,948	14,337,486	13,708,456	4,569,485	5,998,728	-	10,742,885	1,194,346	34,976,245	2,262,698	2,592,585	162,430	
2006-07...	128,337,129	7,780,152	210,506,663	14,002,924	15,073,321	5,024,659	6,534,114	-	23,662,413	1,473,067	59,237,036	3,411,838	3,279,583	181,709	
2007-08...	138,133,749	8,354,636	225,824,142	15,302,144	16,011,413	5,312,782	6,201,529	-	6,858,372	377,209	68,380,601	3,663,364	3,314,002	253,087	
2008-09...	156,857,175	9,247,443	200,649,229	14,560,178	13,527,491	9,018,328	7,515,273	-	8,178,707	439,889	70,343,769	3,873,281	1,675,833	32,271	
2009-10...	142,119,924	8,105,576	222,770,889	13,843,927	12,352,469	8,236,189	6,854,947	-	6,454,984	355,001	65,023,528	3,573,416	2,548,064	132,968	
2010-11...	147,876,629	9,428,955	227,201,778	15,895,393	12,494,890	8,329,927	6,941,606	-	5,306,356	341,548	60,283,822	3,917,345	1,648,797	89,362	
2011-12...	154,898,738	9,401,921	232,621,027	15,886,928	12,875,157	8,583,438	7,152,865	-	7,169,674	434,872	22,493,287	4,093,709	1,856,800	110,210	
2012-13...	149,871,827	9,535,934	241,596,551	16,615,975	13,442,144	8,961,429	7,467,858	-	8,942,261	536,518	67,327,057	4,101,641	2,928,917	162,989	
2013-14...	141,007,992	9,343,386	250,764,501	18,009,412	11,669,480	8,335,343	6,668,274	6,668,274	8,106,059	486,333	(2,846,895)	4,552,025	3,141,939	280,179	
2014-15...	133,486,907	9,127,656	252,091,876	17,577,999	13,048,028	6,511,402	6,519,810	6,519,810	13,885,285	837,930	53,970,531	6,140,310	1,531,504	20,441	
2015-16...	131,421,986	11,501,238	237,688,984	21,858,094	13,886,360	6,943,180	6,943,180	6,943,180	15,138,172	1,115,110	34,276,042	6,935,226	2,466,075	196,166	
2016-17...	133,768,187	11,504,059	249,708,430	22,469,835	14,930,125	7,465,051	7,465,051	7,465,051	37,503,056	3,178,503	19,239,171	5,976,468	3,272,614	239,207	
2017-18...	165,362,919	13,268,954	272,043,507	23,191,125	15,167,614	7,583,807	7,583,807	7,583,807	2,098,865	(65,062)	59,379,140	9,837,108	3,468,315	259,694	
2018-19...	148,972,692	12,806,640	299,206,017	24,077,643	15,944,093	7,972,047	7,972,047	7,972,047	13,017,050	846,107	23,373,016	8,993,673	3,127,751	243,872	

Fiscal year	Insurance Company Type								Disposition of Proceeds							
	Insurance Levy Type								Total Net Collections		Special Revenue Fund Allocation § 105-228.5 § 58-6-25 [S]	NC Health Insurance Risk Pool Fund†† [S]	Amount to General Fund [S]	Amount to OSBM & Forfeiture Fund § 105-236 [S]	Fines/ forfeitures collection cost [S]	
	Self-Insured		Risk Purchasing Group		Captive†††		Other									Gross Premiums Tax Collections from Dept. of Insurance [S]
	Taxes Measured by Gross Premiums [S]	Regulatory Charge [S]	Taxes Measured by Gross Premiums [S]	Regulatory Charge [S]	Gross Premium Tax [S]	Taxes Measured by Gross Premiums [S]	Regulatory Charge [S]									
2004-05...	9,858,508	493,649	6,666	-	-	(12,023)	-	27,062,848	442,439,020	21,166,716	31,941,535	-	431,664,202	-	-	
2005-06...	9,453,719	544,826	5,376	-	-	(16,883)	-	25,930,089	442,334,432	25,915,560	36,514,195	-	431,729,295	6,503	-	
2006-07...	9,513,988	530,725	905	-	-	(644,001)	-	26,552,591	487,078,402	27,380,414	38,883,216	-	475,545,413	30,062	125	
2007-08...	9,542,481	508,298	-	-	-	(49,957)	-	26,474,296	506,003,410	28,458,738	41,695,263	-	492,698,607	67,999	278	
2008-09...	7,802,841	443,848	-	-	-	-	-	24,875,771	500,444,418	28,596,909	45,194,681	17,153,195	466,601,945	91,123	383	
2009-10...	7,382,780	403,506	-	-	-	-	-	27,536,956	501,280,730	26,414,395	32,588,009	8,209,727	486,848,660	48,505	224	
2010-11...	5,734,764	362,368	-	-	-	-	-	25,056,794	500,875,363	30,034,973	44,919,852	5,853,892	480,134,608	1,975	9	
2011-12...	6,239,913	376,153	-	-	-	-	-	27,245,238	481,136,137	30,303,793	47,864,822	3,132,926	460,440,592	1,583	7	
2012-13...	6,134,215	373,312	-	-	-	-	-	38,802,708	545,474,967	31,326,368	55,252,007	-	521,509,351	39,818	160	
2013-14...	6,083,099	460,098	-	-	-	1,148	-	36,772,269	476,371,483	33,131,433	54,788,707	13,789,181	440,922,114	2,903	12	
2014-15...	6,692,174	394,841	-	-	555,244	-	-	34,844,484	529,657,055	34,099,177	53,070,998	-	510,676,294	8,903	37	
2015-16...	6,926,766	391,485	-	-	879,367	-	-	33,865,193	497,378,485	41,997,319	54,270,125	-	485,088,157	17,448	74	
2016-17...	5,882,454	430,027	-	-	1,645,156	-	-	34,963,025	523,307,373	43,798,099	74,903,931	-	492,097,802	103,283	456	
2017-18...	9,275,845	580,142	-	-	2,228,288	-	-	36,870,087	588,646,002	47,071,961	69,464,198	-	566,105,324	147,788	653	
2018-19...	5,363,579	327,102	-	-	2,807,622	-	-	41,790,376	577,518,335	47,295,037	71,065,209	-	553,678,933	68,898	332	

Collections of taxes measured by gross premiums amounts include any applicable penalties.

††SL 2007-532, s. 4(c) provides that, beginning in fiscal year 2008-09, an amount equal to the growth in net revenue from the tax applied to gross premiums under § 105-228.5(d)(2) be transferred from the General Fund to the NC Health Insurance Risk Pool Fund established in § 58-50-225. The amount of the initial transfer, \$17,153,195, is the actual difference between the amount of General Fund attributed revenue collected during fiscal year 2007-08 and the comparable amount collected during fiscal year 2006-07. (Beginning with fiscal year 2010-11, the factor for determining the transfer amount is reduced to 30% of the growth in revenue as defined within § 105-228.5B.) § 58-50-225 is repealed effective January 1, 2017; insurance operations of the Pool were scheduled to sunset on January 1, 2014.

TABLE 50. -Continued

Rates, bases, and disposition of net proceeds by type of company and by type of insurance (refer to chart below):

The insurance tax (levied on insurers, Article 65 corporations, health maintenance organizations (HMOs), and self-insurers) is measured on the gross premiums from business done in North Carolina (all gross premiums received in this State, credited to policies written or procured in this State, or derived from business written in this State are considered to be for contracts covering persons, property, or risks resident or located in this State). Finance charges are included in gross premiums. Foreign insurers are subject to retaliatory premium taxes.

Gross premiums attributable to contracts applicable to liabilities under the Workers' Compensation Act are subject to a 2.5% tax rate while gross premiums on all other taxable contracts are subject to a 1.9% tax rate. An additional rate of 0.74% applies to gross premiums on insurance contracts for property coverage (replaced Additional Statewide/Local Fire and Lightning Taxes effective for tax years beginning on or after January 1, 2008). Insurers, Article 65 corporations, HMOs, and self-insurers pay an Insurance Regulatory Charge (IRC) in addition to all other fees and taxes. For insurers and self-insurers, the IRC is a percentage of the gross premium tax liability, exclusive of any additional taxes and credits; for Article 65 corporations and HMOs, the IRC is a percentage of a presumed tax liability for the year calculated as if the corporation or organization were an insurer providing health insurance. (Same exclusions apply.)

The insurance premium tax requirements do not apply to farmers' mutual assessment fire insurance companies or to fraternal orders or societies that do not operate for a profit and do not issue policies on any person except members. The tax on captive insurance companies does not apply to a foreign captive insurance company.

Company Type/Insurance Levy Type	Rate	Tax year period	Base/Notes	Disposition of net proceeds
Property coverage contracts †Additional Rate on Property Coverage Contracts [§ 105-228.5(d)(3)] [SL 2006-196 rewrote § 105-228.5(d)(3) substituting the Additional Rate on Property Coverage Contracts to replace the Additional Statewide/Local Fire & Lightning Rate provisions]	0.74%	On/after January 1, 2008	†Applies to gross premiums on insurance contracts for property coverage. Tax imposed on: (1) 10% of gross premiums from insurance contracts for automobile physical damage coverage and (2) 100% of gross premiums from all other contracts for property coverage. [Amounts generated from the additional 0.74% rate are considered a special purpose assessment based on gross premiums and are not considered a gross premiums tax.]	(1) 20% eff 7/1/14; [25% eff 7/1/13; previously 30%] to Volunteer Fire Department Fund [established in Article 87 of Chapter 58] (2) 20% eff 7/1/13; [previously 25%] to NC Department of Insurance for disbursement pursuant to § 58-84-25 (3) Up to 20% (eff 7/1/13) to Workers' Compensation Fund § 58-87-10(f) (4) Residual eff 7/1/13; [previously 45%] to General Fund
†Additional Statewide Fire & Lightning Rate (excluding auto & marine) [§ 105-228 5(d)(3)] [SL 2006-196 rewrote § 105-228 5(d)(3) substituting the Additional Rate on Property Coverage Contracts to replace the Additional Statewide Fire & Lightning Rate provisions]	1.33%	Before January 1, 2008	Applied to gross premiums on insurance contracts applicable to fire and lightning coverage except marine and automobile contracts Tax imposed on: (1) 100% of gross premiums from insurance contracts for fire loss (2) Gross premiums from insurance contracts for commercial multiple peril: nonliability portion: 100% liability portion: 0% (3) 50% of gross premiums from insurance contracts for homeowners (4) 30% of gross premiums from insurance contracts for farm owners	(1) 25% to Volunteer Fire Department Fund [established in Article 87 of Chapter 58] (2) 75% to General Fund
†Additional Local Fire & Lightning rate [§ 105-228 5(d)(4)] [Repealed by SL 2006-196]	0.5%	Before January 1, 2008	Applied to gross premiums on insurance contracts applicable to fire and lightning coverage within fire districts at the rate of 0.5%	NC Department of Insurance for disbursement pursuant to § 58-84-25
Health Maintenance Organizations (HMOs) [§ 105-228.5(d)(2)]	1.9% 1.0% 1.1%	On/after January 1, 2007 On/after January 1, 2004 On/after January 1, 2003	Applies to taxable gross premiums on insurance contracts issued by HMOs [§ 105-228.5(b)(1)]; [§ 105-228.5(b1)]	General Fund
Article 65 Corporations (hospital, medical, and dental service corporations) [§ 105-228.5(d)(2)]	1.9% 1.1% 0.5%	On/after January 1, 2004 On/after January 1, 2003 Before January 1, 2003	Applies to gross premiums and gross collections from membership dues, exclusive of receipts from cost plus plans [§ 105-228.5(b)(3)]	General Fund
Other Insurance Contracts [§ 105-228.5(d)(2)]	1.9%	On/after January 1, 1992	Applies to gross premiums on all other taxable contracts issued by insurers [§ 105-228.5(b)(1)]; [§ 105-228.5(b1)]	General Fund
Workers' Compensation [§ 105-228.5(d)(1)]	2.5%	On/after January 1, 1986	Applies to taxable gross premiums on contracts applicable to liabilities under the Workers' Compensation Act [§ 105-228.5(b)(1)]; [§ 105-228.5(b1)]	General Fund
†††Captive insurance companies [§ 105-228.4A][eff October 14, 2013]	Graduated rate applies based on the type and amount of insurance premium collected; total tax liability of a captive insurance company varies depending upon the type of captive insurance company, from a minimum liability of \$5,000 to a maximum of \$200,000; insurance regulatory charge does not apply. The tax on captive insurance companies does not apply to a foreign captive insurance company.			General Fund
Insurance Regulatory Charge [§ 58-6-25]	6.5% 6.0% 5.5% 5.0% 6.5% 7.0%	Calendar yrs 2015-2020 Calendar yrs 2010-2014 Calendar yrs 2005-2009 Calendar yrs 2003-2004 Calendar yrs 2001-2002 Calendar yrs 1999-2000	Rate established annually by the General Assembly Applies to gross premiums tax liability	Insurance Regulatory Fund is created in the State treasury, under the control of OSBM. Money credited to the Fund is used to reimburse the General Fund for expenses incurred in insurance industry regulation and administration to include tax collection processes.

TABLE 51. EXCISE [STAMP] TAX ON CONVEYANCES

[§ 105 ARTICLE 8E.]

[Reflects the State's allocation of net proceeds]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Allocation of Proceeds		
				Natural Heritage Trust Fund [\$]	Parks & Recreation Trust Fund [\$]	Amount to General Fund [\$]
2004-05	59,668,248	11,304	59,656,944	14,914,236	44,742,708	-
2005-06	75,254,998	136,597	75,118,401	18,779,600	56,338,801	-
2006-07	74,445,097	813	74,444,284	18,611,071	55,833,213	-
2007-08	60,785,978	3,002	60,782,976	15,195,744	45,587,232	-
2008-09	36,331,606	293,910	36,037,696	9,009,424	27,028,272	-
2009-10	34,204,312	-	34,204,312	8,551,078	25,653,234	-
2010-11	31,736,288	3,726	31,732,562	7,933,140	23,799,421	-
2011-12	34,416,861	72,001	34,344,860	8,586,215	25,758,645	-
2012-13	43,073,572	6,152	43,067,420	10,766,855	32,300,565	-
2013-14	45,381,922	48,313	45,333,609	-	-	45,333,609
2014-15	55,523,630	2,526	55,521,104	-	-	55,521,104
2015-16	60,968,254	-	60,968,254	-	-	60,968,254
2016-17	67,473,051	6,293	67,466,758	-	-	67,466,758
2017-18	72,945,222	17,728	72,927,494	-	-	72,927,494
2018-19	80,378,787	20,763	80,358,024	-	-	80,358,024

The excise tax is levied on each instrument by which any interest in real property is conveyed to another person (certain exceptions apply). The tax rate is \$1 on each \$500 or fractional part of the consideration or value of the interest conveyed. The tax is paid by the transferor to the register of deeds of the county in which the real estate is located prior to recording the instrument of conveyance. If the instrument transfers a parcel of real estate lying in two or more counties, the tax must be paid to the register of deeds of the county in which the greater part of the real estate with respect to value is located. The excise tax on instruments imposed by this Article applies to timber deeds and contracts for the sale of standing timber to the same extent as if these deeds and contracts conveyed an interest in real property.

The finance officer of each county is statutorily required to credit one-half of the tax proceeds to the county's general fund and to remit the remaining one-half of the proceeds (less taxes refunded and the county's allowance for administrative costs) to the NCDOR (a county may retain two percent (2%) of the State allocated proceeds as compensation to defray the county's administrative costs). Prior to July 1, 2013, the State is statutorily required to deposit 75% of the proceeds to the Parks and Recreation Trust Fund and 25% to the Natural Heritage Trust Fund. Effective July 1, 2013, SL 2013-360, s. 14.4(a) amends § 105-228.30(b) to provide that proceeds remitted to the NCDOR be credited to the General Fund. Refer to *Table 77* for information pertaining to tax proceeds (prior to adjustment for State allocation and county allowance for administrative costs) attributed by county by fiscal year.

2003-04

§ 105-228.30(b) was amended to accelerate the frequency with which the counties are required to remit the State's share of the deed excise tax to the Department of Revenue from a quarterly to a monthly basis, thereby shifting the receipts of some tax revenue from the 2004-05 fiscal year into the end of the 2003-04 fiscal year.

[Effective for taxes collected on or after July 1, 2003.]

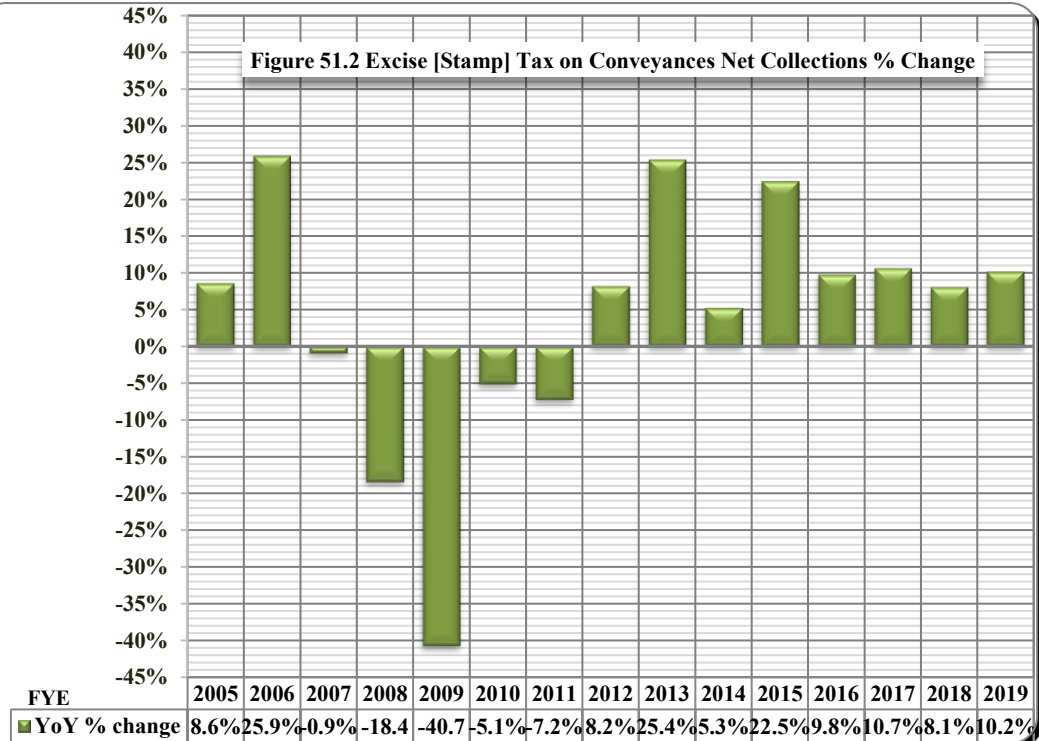
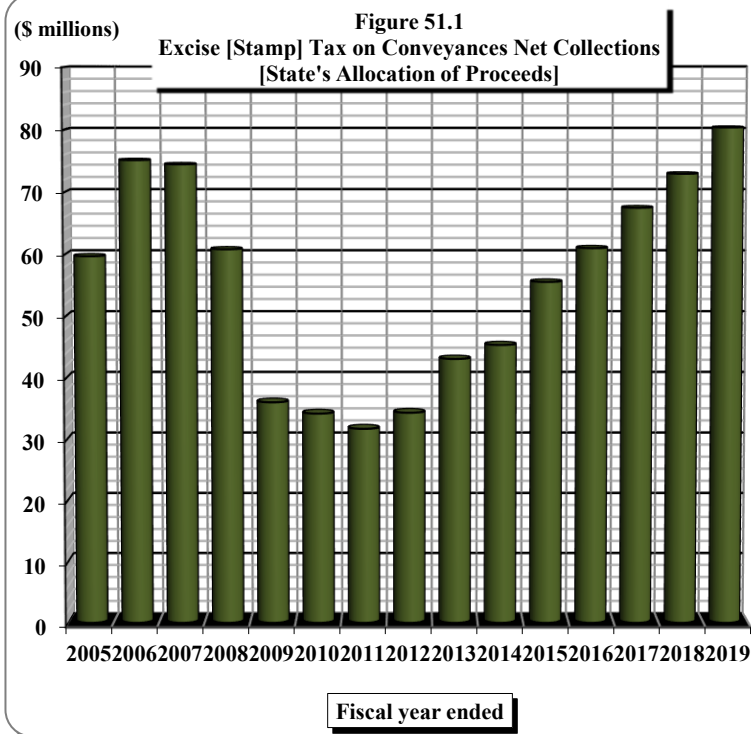


TABLE 53. MOTOR FUELS TAX COLLECTIONS

[§ 105 SUBCHAPTER V.]

Fiscal year	Motor Fuels Tax Gross Collections													Collection fees on over- due tax debts	Refunds	Toal net collections [all sources]	TIMS, PDP component costs s. 6.20(a) [¢]	[See notes for rate explanations]	
	Fees and Civil Penalties			Motor Fuels (Gasoline)		Special Fuels (Diesel & Alternative)		Highway Fuels Use Tax‡		Combined Fuel Types			SL 2009-451 s. 6.20(a) [¢]					July through Decem- ber†	January through June†
	1/4¢ Motor Fuels and Oil Inspection Fees††		Regis- tration Fees/ Civil Pen- alties	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Tax collections per 1¢ of tax							
	General Fund	Highway Fund																	
	allocation [\$]	allocation [\$]																	
2004-05.	845,726	15,195,902	611,550	4,391,710,418	1,106,922,922	1,025,030,793	260,031,869	162,429,973	41,752,725	5,579,171,184	1,408,707,517	55,791,712	22,081	70,689,618	1,354,648,996	-	24.6	26.6	
2005-06.	1,040,606	14,577,283	392,604	4,363,576,380	1,231,013,939	1,011,061,390	285,356,823	147,950,573	42,020,086	5,522,588,343	1,558,390,848	55,225,883	45,590	64,156,605	1,510,199,146	-	27.1	29.9	
2006-07.	913,976	14,907,956	593,074	4,430,236,379	1,325,311,049	1,022,187,461	305,672,641	149,123,224	45,328,524	5,601,547,064	1,676,312,214	56,015,471	33,186	67,666,402	1,625,027,632	-	29.9	29.9	
2007-08.	784,734	14,200,122	556,999	4,418,155,685	1,316,938,521	982,084,376	292,692,568	154,922,691	47,205,851	5,555,162,752	1,656,836,941	55,551,628	47,716	74,686,003	1,597,645,077	-	29.7	29.9	
2008-09.	901,426	13,674,635	540,640	4,329,784,969	1,294,458,711	870,264,569	260,255,450	131,613,901	40,782,747	5,331,663,439	1,595,496,908	53,316,634	20,616	79,841,227	1,530,751,765	-	29.9	29.9	
2009-10.	1,002,905	14,105,867	580,156	4,406,853,029	1,324,562,779	874,217,904	262,927,752	95,709,326	29,439,510	5,376,780,259	1,616,930,041	53,767,803	29,176	65,530,406	1,567,059,387	-	29.9	30.3	
2010-11.	1,222,610	13,976,788	586,540	4,413,267,969	1,412,330,459	891,597,173	285,357,919	62,394,761	20,575,003	5,367,259,903	1,718,263,381	53,672,599	66,582	55,427,172	1,678,555,563	16,035	31.9	32.5	
2011-12.	1,331,796	13,926,130	653,300	4,316,338,923	1,569,621,820	890,945,682	323,879,928	78,114,084	27,956,405	5,285,398,689	1,921,458,153	52,853,987	35,233	59,895,411	1,877,438,735	1,789	35.0	38.9	
2012-13.	1,202,822	13,613,731	497,308	4,255,623,437	1,600,771,520	874,560,475	329,121,519	88,189,496	33,992,373	5,218,373,408	1,963,885,412	52,183,734	87,191	70,399,857	1,908,712,225	1,579	37.5	37.5	
2013-14.	1,293,347	13,859,339	493,463	4,278,516,104	1,605,788,533	897,689,922	336,981,442	82,922,076	31,794,237	5,259,128,102	1,974,564,212	52,591,281	13,173	59,011,982	1,931,185,205	-	37.6, 37.5	37.5	
2014-15.	1,278,485	14,301,157	576,340	4,397,794,808	1,615,631,001	951,019,864	349,664,874	76,636,964	28,891,485	5,425,451,636	1,994,187,360	59,426,096	74,965	70,231,375	1,940,037,002	-	36.5	37.5, 36.0	
2015-16.	1,358,939	15,032,032	422,090	4,592,720,034	1,634,615,622	1,002,206,098	356,726,053	74,703,343	27,448,247	5,669,629,475	2,018,789,921	56,696,295	48,969	82,715,153	1,952,838,861	-	36.0	35.0	
2016-17.	1,460,653	15,395,909	387,899	4,743,420,106	1,622,720,538	1,039,228,514	355,765,362	86,517,927	30,355,886	5,869,166,547	2,008,841,786	58,691,665	64,199	86,419,952	1,939,602,097	-	34.0	34.3	
2017-18.	1,445,343	16,478,497	480,721	4,797,948,320	1,664,562,900	1,058,890,857	366,847,314	85,770,383	30,717,671	5,942,609,560	2,062,127,885	59,426,096	51,473	87,448,633	1,993,032,340	-	34.3	35.1	
2018-19.	1,490,120	15,633,023	458,127	4,975,865,005	1,767,791,699	1,116,097,351	397,055,306	86,151,669	31,522,008	6,178,114,025	2,196,369,014	61,781,140	153,414	97,225,115	2,116,571,755	-	35.1	36.2	

Motor fuels, special fuels, and highway fuels use tax collection amounts include tax, penalty, and interest; 1/4¢ motor fuels and oil inspection fee allocation amounts exclude any collections generated from penalties.

Gallon amounts are computations based on the reported tax liability and applicable tax rate in effect for the associated transaction period.

†Prior to enactment of SL 2015-2 (SB20), the motor fuel excise tax rate is computed using a flat rate of 17.5¢ per gallon plus a variable wholesale component (the greater of either 3.5¢ per gallon or 7% of the average wholesale price of motor fuel for the applicable preceding six-month base period). The average wholesale price is a weighted average of the wholesale prices of gasoline and No. 2 diesel fuel. Rates were set semiannually for January-June and July-December. Collections received by the Department of Revenue in July reflect June transactions (the rate in effect for the prior January-June period); collections received during August-January primarily reflect July-December transactions (the rate in effect for the July-December period); collections received during February-June primarily reflect January-May transactions (the rate in effect for the January-June period). Collections also include delinquent tax payments reflecting the tax rate in effect at the time of the transaction: collections for any given fiscal year may reflect multiple tax rates.

SL 2015-2, s.2.2.(a) sets the motor fuel excise tax rate at 36¢ per gallon effective for the period April 1, 2015, through December 31, 2015, and rewrites § 105-449.80 establishing the following tax rate schedule and calculation for determining the tax rate for calendar year periods beginning on or after January 1, 2017:

Period	Rate per gallon	†††The percentage is 100% plus or minus the sum of the following:
January 1, 2016-June 30, 2016	35¢	(1) % change in population for the applicable calendar year as estimated under § 143C-2-2, multiplied by 75%
July 1, 2016-December 31, 2016	34¢	(2) annual % change in the CPI-U [US city average for energy index] released in October prior to the applicable
calendar year beginning on January 1, 2017	34¢, multiplied by a percentage†††	calendar year by the BLS of the USDL, multiplied by 25%
calendar years beginning on/after January 1, 2018	amount for the preceding calendar year, multiplied by a percentage†††	

Exceptional legislative rate provisions:

Fiscal year 2006-07

SL 2006-66, s. 24.3(a) amends § 105-449.80(a) to cap the variable wholesale component of the motor fuels excise tax at 12.4¢ per gallon effective for the period July 1, 2006 through June 30, 2007.

Fiscal years 2007-08 and 2008-09

SL 2007-323, s. 31.15(a) amends § 105-449.80(a) to cap the variable wholesale component of the motor fuels excise tax at 12.4¢ per gallon effective for the period July 1, 2007 through June 30, 2009.

Fiscal years 2009-10 through 2010-11

SL 2009-108, s. 1 amends the rate provisions to impose a floor on the variable wholesale component of the motor fuels excise tax rate for the period July 1, 2009 through June 30, 2011. For this period, the variable wholesale component of the motor fuels excise tax rate is the greater of 12.4¢ per gallon or 7% of the average wholesale price of motor fuel for the applicable six-month base period.

Fiscal year 2012-13

SL 2012-142, s. 24.11 amends § 105-449.80(a) to cap the motor fuels excise tax at 37.5¢ per gallon [17.5¢ per gallon flat rate plus 20¢ per gallon variable wholesale component] for the period July 1, 2012 through June 30, 2013.

Fiscal year 2013-14 through 2014-15

SL 2013-316, s. 8(a) amends § 105-449.80(a) to reinstate a cap of 37.5¢ per gallon [17.5¢ per gallon flat rate plus 20¢ per gallon variable wholesale component] for the period October 1, 2013 through June 30, 2015; since the cap became effective midway through the initial semiannual rate period for fiscal year 2013-14, the chart provides two separate rates: the tax rate in effect for the transaction period July 1, 2013 through September 30, 2013 (37.6¢) and the tax rate in effect for the transaction period beginning October 1, 2013 (37.5¢).

††In addition to the per gallon motor fuels excise tax (road tax), a 0.25¢ per gallon inspection tax applies to every gallon of motor fuel.

‡A road tax for the privilege of using the streets and highways of this State is imposed upon every motor carrier on the amount of motor fuel or alternative fuel used by a carrier in its operations within this State.

Such carriers are entitled to a credit for tax paid by the carrier on fuel purchased in the State.

Figure 53.1 Motor Fuels Tax Gross Collections

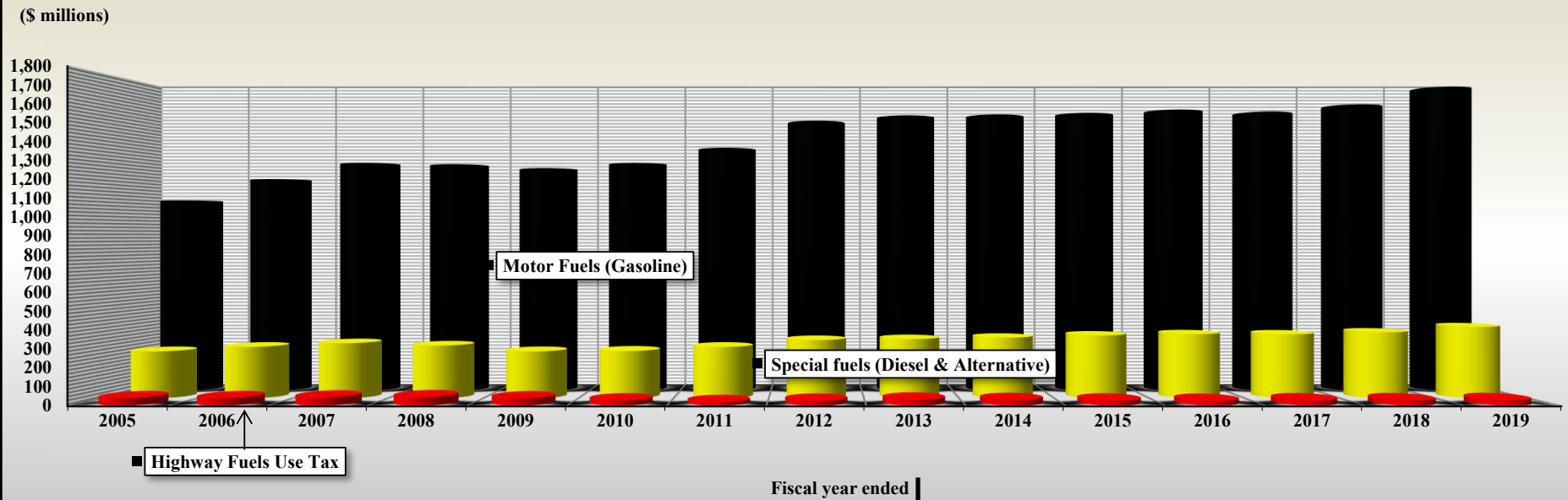


Figure 53.2 Gallons of Fuel on which Tax was Collected

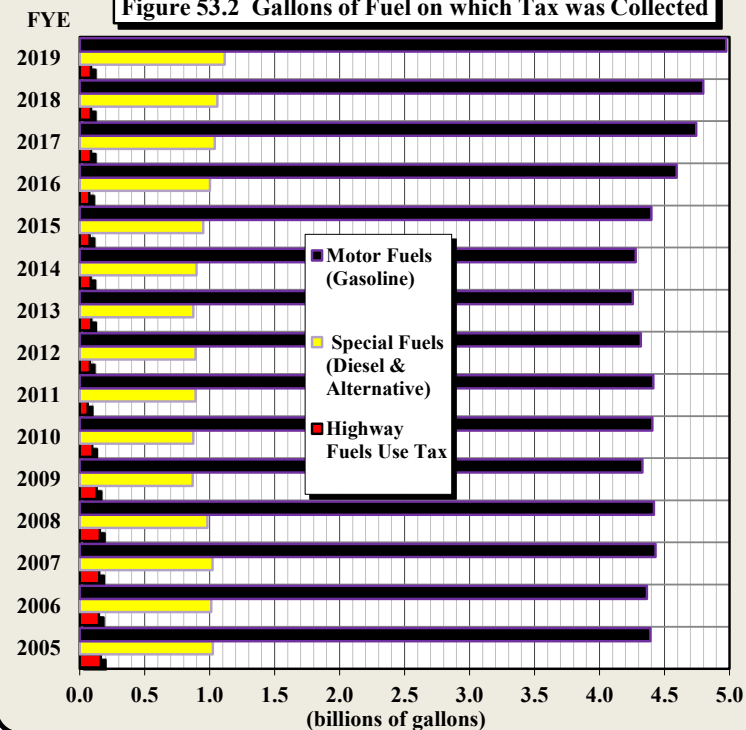


Figure 53.3 Growth Patterns of Motor Fuels Tax Gross Collections

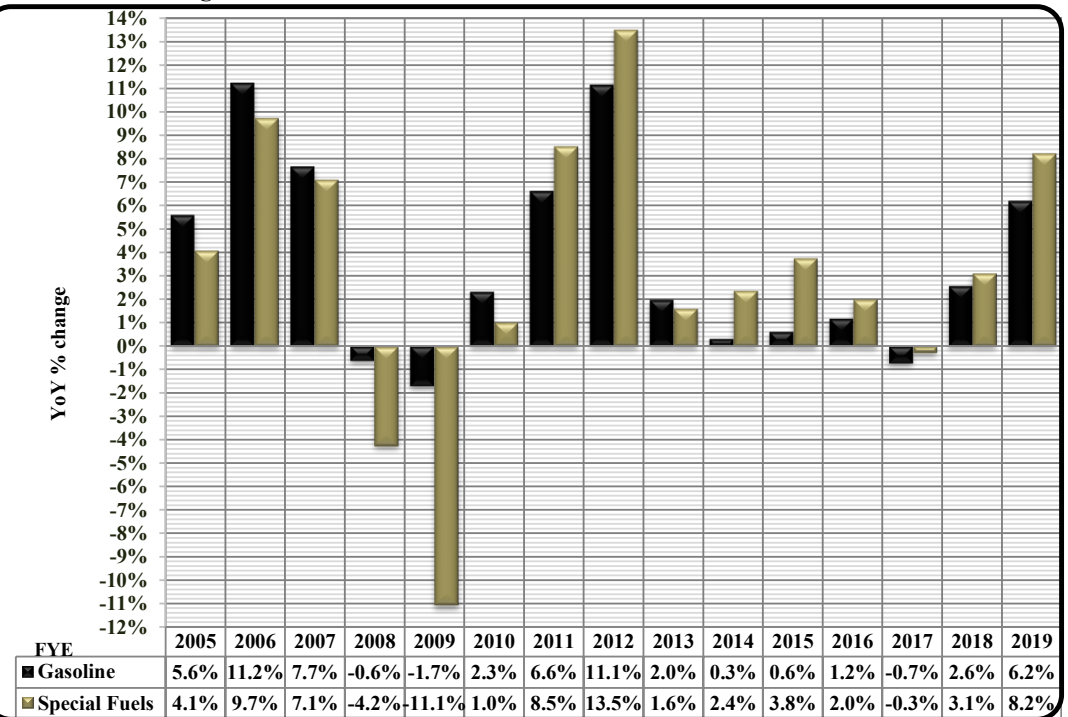


TABLE 54 . GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE

[Excludes Highway Fuel Use Gallons as State of Purchase is Unidentifiable]

Fiscal year	Non-taxable gallons												Taxable	Total gallons sold	
								Aviation Fuels:				Total	gallons: Motor Fuels Special Fuels†	[Taxable	
	U.S. Government	State Agencies	Combined U.S./State	School Boards	County/ Municipal	Charter Schools	Community Colleges	Jet Fuel	Gasoline	Aviation Total	% Change	All Sources		and Non-taxable]	% Change
	[#]	[#]	[#]	[#]	[#]	[#]	[#]	[#]	[#]	[#]		[#]	[#]	[#]	
2004-05...	3,204,701	24,795,287	27,999,988	24,867,681	14,025,549	56,334	62,974	na	na	288,520,925	61.24%	355,533,451	5,416,741,211	5,772,274,662	2.95%
2005-06...	6,205,871	21,402,910	27,608,781	24,300,052	11,760,502	30,815	504,794	"	"	349,786,276	21.23%	413,991,220	5,374,637,770	5,788,628,990	0.28%
2006-07...	3,850,387	14,757,304	18,607,691	18,636,654	9,837,082	6,042	170,363	"	"	371,757,810	6.28%	419,015,642	5,452,423,840	5,871,439,482	1.43%
2007-08...	3,250,292	11,988,744	15,239,036	18,760,312	3,347,439	2,300	7,493	"	"	384,731,596	3.49%	422,088,176	5,400,240,061	5,822,328,237	-0.84%
2008-09...	4,861,585	20,975,370	25,836,955	17,673,430	3,250,118	-	32,346	425,860,791	4,746,422	430,607,213	11.92%	477,400,062	5,200,049,538	5,677,449,600	-2.49%
2009-10...	5,656,668	22,517,253	28,173,921	14,602,997	5,051,388	-	69,406	404,135,491	6,516,259	410,651,750	-4.63%	458,549,462	5,281,070,933	5,739,620,395	1.10%
2010-11...	4,754,331	21,790,343	26,544,674	14,415,126	5,111,777	-	201,323	487,848,968	8,041,656	495,890,624	20.76%	542,163,524	5,304,865,142	5,847,028,666	1.87%
2011-12...	3,710,968	16,512,393	20,223,361	14,785,943	5,565,244	-	550,797	522,524,801	6,457,926	528,982,727	6.67%	570,108,072	5,207,284,605	5,777,392,677	-1.19%
2012-13...	3,888,954	17,027,125	20,916,079	13,742,312	6,549,048	-	675,839	472,321,798	5,449,798	477,771,596	-9.68%	519,654,874	5,130,183,912	5,649,838,786	-2.21%
2013-14...	3,829,640	15,411,688	19,241,328	13,880,598	5,653,015	125,079	728,612	508,260,150	4,102,420	512,362,570	7.24%	551,991,202	5,176,206,026	5,728,197,228	1.39%
2014-15...	3,652,794	15,695,354	19,348,148	12,768,550	5,990,930	-	708,004	500,324,546	5,022,071	505,346,617	-1.37%	544,162,249	5,348,814,672	5,892,976,921	2.88%
2015-16...	3,100,701	20,831,936	23,932,637	12,509,659	4,941,539	9,906	358,769	524,041,653	3,876,003	527,917,656	4.47%	569,670,166	5,594,926,132	6,164,596,298	4.61%
2016-17...	1,963,256	19,898,006	21,861,262	9,653,252	4,594,004	-	87,221	556,715,621	3,968,744	560,684,365	6.21%	596,880,104	5,782,648,620	6,379,528,724	3.49%
2017-18...	956,634	19,595,476	20,552,110	8,945,434	4,108,239	-	65,871	568,722,948	4,167,817	572,890,765	2.18%	606,562,419	5,856,839,177	6,463,401,596	1.31%
2018-19...	1,054,649	18,898,565	19,953,214	8,609,685	4,728,062	-	38,214	590,667,498	4,005,446	594,672,944	3.80%	628,002,119	6,091,962,356	6,719,964,475	3.97%

na = breakdown unavailable †Special fuels amounts are primarily diesel fuel.

Exemptions for county/municipal, charter schools, and community colleges were enabled by recent legislation. Prior to January 1, 2003, local governments were entitled to a refund of a portion of taxes paid on motor fuels; effective for transactions on or after January 1, 2003, the refund provision was repealed and replaced by an exemption provision. SL 2018-39 exempts motor fuel sold to a joint agency created by interlocal agreement pursuant to § 160A-462 to provide fire protection, emergency services, or police protection (effective October 1, 2018).

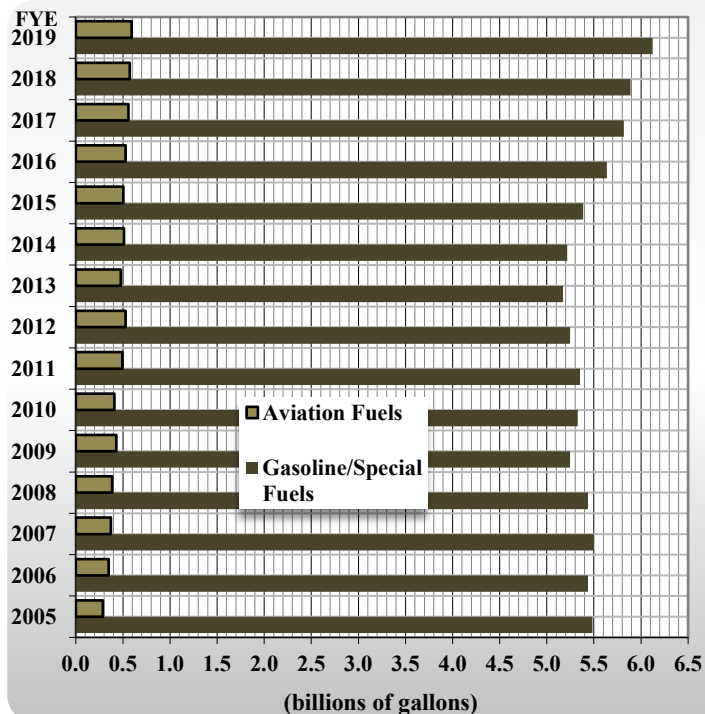
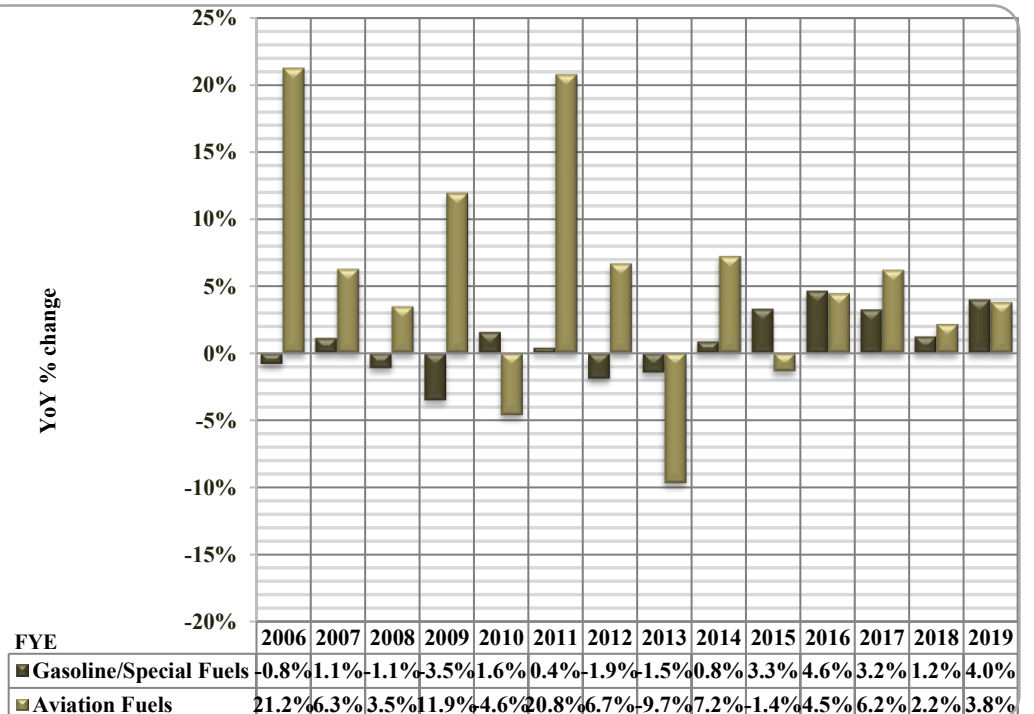
Figure 54.1 Gallons of Fuel Sold in North Carolina by Type
[Taxable and Nontaxable]Figure 54.2 Gallons of Fuel Sold in North Carolina: Growth Trends
[FYs 2005-06 to 2018-19]

TABLE 55. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES

[§ 119 ARTICLE 3.]

Fiscal year	Tax Collections Generated from the 1/4¢ Per Gallon Rate by Motor Fuel Type:				Motor Fuels†			Aviation Fuels and Other Kerosene			Combined Fuels Totals		
	Gallons on which tax was collected				#	Tax collections at 1/4¢ per gallon rate		#	Tax collections at 1/4¢ per gallon rate		#	Tax collections at 1/4¢ per gallon rate	
	Gasoline	Diesel	Kerosene	Alternative		Amount	% Change		Amount	% Change		Amount	% Change
	[\$]	[\$]	[\$]	[\$]		[\$]			[\$]			[\$]	
2004-05....	na	na	na	na	6,094,146,072	15,236,021	9.54%	322,242,200	805,607	-18.61%	6,416,388,272	16,041,628	7.67%
2005-06....	10,782,973	3,704,205	111,281	5,213	5,841,224,624	14,603,672	-4.15%	405,661,780	1,014,218	25.89%	6,246,886,404	15,617,889	-2.64%
2006-07....	10,875,348	3,936,029	109,329	4,152	5,969,814,080	14,924,858	2.20%	358,802,836	897,073	-11.55%	6,328,616,916	15,821,932	1.31%
2007-08....	10,682,581	3,468,736	76,142	3,090	5,691,018,104	14,230,549	-4.65%	301,719,416	754,307	-15.91%	5,992,737,520	14,984,856	-5.29%
2008-09....	10,505,557	3,120,420	66,199	3,426	5,477,691,240	13,695,602	-3.76%	352,182,740	880,458	16.72%	5,829,873,980	14,576,060	-2.73%
2009-10....	10,943,376	3,104,645	74,207	3,403	5,650,178,148	14,125,631	3.14%	392,309,268	983,141	11.66%	6,042,487,416	15,108,772	3.65%
2010-11....	10,782,413	3,148,776	59,250	2,673	5,597,145,580	13,993,111	-0.94%	482,497,228	1,206,286	22.70%	6,079,642,808	15,199,397	0.60%
2011-12....	10,875,540	3,024,137	43,443	3,524	5,578,029,148	13,946,644	-0.33%	524,381,148	1,311,282	8.70%	6,102,410,296	15,257,926	0.39%
2012-13....	10,580,052	3,005,253	41,454	5,821	5,452,924,696	13,632,580	-2.25%	473,580,316	1,183,972	-9.71%	5,926,505,012	14,816,553	-2.89%
2013-14....	10,677,209	3,144,859	47,898	7,469	5,550,916,556	13,877,434	1.80%	510,100,144	1,275,251	7.71%	6,061,016,700	15,152,686	2.27%
2014-15....	10,934,463	3,319,422	51,000	11,774	5,726,207,376	14,316,658	3.17%	505,189,784	1,262,983	-0.96%	6,231,397,160	15,579,642	2.82%
2015-16....	11,553,703	3,442,137	39,687	17,235	6,020,805,700	15,052,762	5.14%	535,032,440	1,338,209	5.96%	6,555,838,140	16,390,971	5.21%
2016-17....	11,893,158	3,461,056	32,581	28,278	6,165,889,176	15,415,073	2.41%	576,595,436	1,441,489	7.72%	6,742,484,612	16,856,563	2.84%
2017-18....	12,251,503	4,180,580	39,980	25,708	6,593,758,736	16,497,771	7.02%	570,427,836	1,426,070	-1.07%	7,164,186,572	17,923,840	6.33%
2018-19....	12,201,996	3,379,271	36,157	32,602	6,257,873,756	15,650,027	-5.14%	589,246,676	1,473,117	3.30%	6,847,120,432	17,123,144	-4.47%

Collections include tax and interest as applicable.

na = breakdown unavailable †Includes gasoline, diesel, kerosene, and alternative fuels.

1/4¢ motor fuels and oil inspection fee and base:

An inspection tax of 1/4¢ per gallon is levied on motor fuel that is not dyed diesel fuel, dyed diesel fuel used to operate a highway vehicle, alternative fuel used to operate a highway vehicle, and kerosene, regardless of whether the fuel is exempt from the per gallon excise tax imposed by Article 36C or 36D of § 105.

